Council of the European Union

Brussels, 1 February 2024
(OR. en)

Interinstitutional File: 2023/0456(NLE)

5757/24
ADD 1

ACP 8
WTO 10
RELEX 93
COASI 9

NOTE

Subject:	COUNCIL DECISION on the accession of Tuvalu to the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part

ANNEX

CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO TUVALU

Summary of the Market Access Trade in Goods offer

Liberalisation category	**Total Tariff Lines**	**Share of Tariff Lines**	**EU Exports to Tuvalu Average 2019-2021 (1000 euros)**	**Share of EU Exports (2019-2021)**
Cat A (5 yrs)	1400	25.8%	19.45	5.0%
Cat B (10 yrs)	1320	24.3%	186.63	48.2%
Cat C (15 yrs)	1397	25.7%	110.10	28.5%
Cat D (20 yrs)	237	4.4%	1.46	0.4%
Cat E (excl)	1078	19.8%	69.29	17.9%
Grand Total	5432	100.0%	386.92	100.0%

Source of data: Submitted by the Tuvalu competent authorities in the context of the accession request of 31 March 2023

Liberalisation schedule (Tuvalu)

Liberalisation category	Years 1 to 5	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year
Cat A (5 yrs)	Unbound	Free	Free	Free	Free	Free	Free	Free	Free
Cat B (10 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Free	Free	Free
Cat C (15 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound
Cat D (20 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound
Cat E (excl)	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl

Liberalisation category	14th year	15th year	16th year	17th year	18th year	19th year	20th year	21st year
Cat A (5 yrs)	Free	Free	Free	Free	Free	Free	Free	Free
Cat B (10 yrs)	Free	Free	Free	Free	Free	Free	Free	Free
Cat C (15 yrs)	Unbound	Unbound	Free	Free	Free	Free	Free	Free
Cat D (20 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Free
Cat E (excl)	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
010121	Horses; live, pure-bred breeding animals	01012100		0%	Cat B (10 yrs)
010129	Horses; live, other than pure-bred breeding animals	01012990		0%	Cat B (10 yrs)
010130	Asses; live	01013000		0%	Cat B (10 yrs)
010190	Mules and hinnies; live	01019000		0%	Cat B (10 yrs)
010221	Cattle; live, pure-bred breeding animals	01022190		0%	Cat B (10 yrs)
010229	Cattle; live, other than pure-bred breeding animals	01022999		0%	Cat B (10 yrs)
010231	Buffalo; live, pure-bred breeding animals	01023100		0%	Cat B (10 yrs)
010239	Buffalo; live, other than pure-bred breeding animals	01023990		0%	Cat B (10 yrs)
010290	Bovine animals; live, other than cattle and buffalo	01029099		0%	Cat B (10 yrs)
010310	Swine; live, pure-bred breeding animals	01031000		0%	Cat B (10 yrs)
010391	Swine; live, other than pure-bred breeding animals, weighing less than 50kg	01039190		0%	Cat B (10 yrs)
010392	Swine; live, other than pure-bred breeding animals, weighing 50kg or more	01039290		0%	Cat B (10 yrs)
010410	Sheep; live	01041080		0%	Cat B (10 yrs)
010420	Goats; live	01042090		0%	Cat B (10 yrs)
010511	Poultry; live, fowls of the species Gallus domesticus, weighing not more than 185g	01051199		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
010512	Poultry; live, turkeys, weighing not more than 185g	01051200		0%	Cat B (10 yrs)
010513	Poultry; live, ducks, weighing not more than 185g	01051300		0%	Cat B (10 yrs)
010514	Poultry; live, geese, weighing not more than 185g	01051400		0%	Cat B (10 yrs)
010515	Poultry; live, guinea fowls, weighing not more than 185g	01051500		0%	Cat B (10 yrs)
010594	Poultry; live, fowls of the species Gallus domesticus, weighing more than 185g	01059400		0%	Cat B (10 yrs)
010599	Poultry; live, ducks, geese, turkeys and guinea fowls, weighing more than 185g	01059950		0%	Cat B (10 yrs)
010611	Mammals; live, primates	01061100		0%	Cat B (10 yrs)
010612	Mammals; live, whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	01061200		0%	Cat B (10 yrs)
010613	Mammals; live, camels and other camelids (Camelidae)	01061300		0%	Cat B (10 yrs)
010614	Mammals; live, rabbits and hares	01061490		0%	Cat B (10 yrs)
010619	Mammals; live, other than primates, whales, dolphins, porpoises (mammals of the order Cetacea); manatees, dugongs (mammals of the order Sirenia); seals, sea lions, walruses (mammals of the suborder Pinnipedia), camels, other camelids, rabbits and hares	01061900		0%	Cat B (10 yrs)
010620	Reptiles; live (including snakes and turtles)	01062000		0%	Cat B (10 yrs)
010631	Birds; live, birds of prey	01063100		0%	Cat B (10 yrs)
010632	Birds; live, Psittaciformes	01063200		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
010633	Birds; live, ostriches; emus (Dromaius novaehollandiae)	01063300		0%	Cat B (10 yrs)
010639	Birds; live, other than birds of prey, Psittaciformes, ostriches and emus (Dromaius novaehollandiae)	01063980		0%	Cat B (10 yrs)
010641	Insects; live, bees	01064100		0%	Cat B (10 yrs)
010649	Insects; live, other than bees	01064900		0%	Cat B (10 yrs)
010690	Animals; live, n.e.c. in chapter 01, other than mammals, reptiles, birds and insects	01069000		0%	Cat B (10 yrs)
020110	Meat; of bovine animals, carcasses and half-carcasses, fresh or chilled	02011000		9%	Cat E (excl)
020120	Meat; of bovine animals, cuts with bone in (excluding carcasses and half-carcasses), fresh or chilled	02012090		9%	Cat E (excl)
020130	Meat; of bovine animals, boneless cuts, fresh or chilled	02013000		9%	Cat E (excl)
020210	Meat; of bovine animals, carcasses and half-carcasses, frozen	02021000		9%	Cat E (excl)
020220	Meat; of bovine animals, cuts with bone in (excluding carcasses and half-carcasses), frozen	02022090		9%	Cat E (excl)
020230	Meat; of bovine animals, boneless cuts, frozen	02023090		9%	Cat E (excl)
020311	Meat; of swine, carcasses and half-carcasses, fresh or chilled	02031190		9%	Cat E (excl)
020312	Meat; of swine, hams, shoulders and cuts thereof, with bone in, fresh or chilled	02031290		9%	Cat E (excl)
020319	Meat; of swine, n.e.c. in item no. 0203.1, fresh or chilled	02031990		9%	Cat E (excl)
020321	Meat; of swine, carcasses and half-carcasses, frozen	02032190		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
020322	Meat; of swine, hams, shoulders and cuts thereof, with bone in, frozen	02032290		9%	Cat E (excl)
020329	Meat; of swine, n.e.c. in item no. 0203.2, frozen	02032990		9%	Cat E (excl)
020410	Meat; of sheep, lamb carcasses and half-carcasses, fresh or chilled	02041000		9%	Cat E (excl)
020421	Meat; of sheep, carcasses and half-carcasses (excluding carcasses and half-carcasses of lamb), fresh or chilled	02042100		9%	Cat E (excl)
020422	Meat; of sheep (including lamb), cuts with bone in (excluding carcasses and half-carcasses), fresh or chilled	02042290		9%	Cat E (excl)
020423	Meat; of sheep (including lamb), boneless cuts, fresh or chilled	02042300		9%	Cat E (excl)
020430	Meat; of sheep, lamb carcasses and half-carcasses, frozen	02043000		9%	Cat E (excl)
020441	Meat; of sheep, carcasses and half-carcasses (excluding carcasses and half-carcasses of lamb), frozen	02044100		9%	Cat E (excl)
020442	Meat; of sheep (including lamb), cuts with bone in (excluding carcasses and half-carcasses), frozen	02044290		9%	Cat E (excl)
020443	Meat; of sheep (including lamb), boneless cuts, frozen	02044390		9%	Cat E (excl)
020450	Meat; of goats, fresh, chilled or frozen	02045079		9%	Cat E (excl)
020500	Meat; of horses, asses, mules or hinnies, fresh, chilled or frozen	02050080		9%	Cat E (excl)
020610	Offal, edible; of bovine animals, fresh or chilled	02061098		9%	Cat E (excl)
020621	Offal, edible; of bovine animals, tongues, frozen	02062100		9%	Cat E (excl)
020622	Offal, edible; of bovine animals, livers, frozen	02062200		9%	Cat E (excl)
020629	Offal, edible; of bovine animals, (other than tongues and livers), frozen	02062999		9%	Cat E (excl)
020630	Offal, edible; of swine, fresh or chilled	02063000		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
020641	Offal, edible; of swine, livers, frozen	02064100		9%	Cat E (excl)
020649	Offal, edible; of swine, (other than livers), frozen	02064900		9%	Cat E (excl)
020680	Offal, edible; of sheep, goats, horses, asses, mules or hinnies, fresh or chilled	02068099		9%	Cat E (excl)
020690	Offal, edible; of sheep, goats, horses, asses, mules or hinnies, frozen	02069099		9%	Cat E (excl)
020711	Meat and edible offal; of fowls of the species Gallus domesticus, not cut in pieces, fresh or chilled	02071190		19%	Cat E (excl)
020712	Meat and edible offal; of fowls of the species Gallus domesticus, not cut in pieces, frozen	02071290		19%	Cat E (excl)
020713	Meat and edible offal; of fowls of the species Gallus domesticus, cuts and offal, fresh or chilled	02071399		19%	Cat E (excl)
020714	Meat and edible offal; of fowls of the species Gallus domesticus, cuts and offal, frozen	02071499		19%	Cat E (excl)
020724	Meat and edible offal; of turkeys, not cut in pieces, fresh or chilled	02072490		15%	Cat E (excl)
020725	Meat and edible offal; of turkeys, not cut in pieces, frozen	02072590		15%	Cat E (excl)
020726	Meat and edible offal; of turkeys, cuts and offal, fresh or chilled	02072699		15%	Cat E (excl)
020727	Meat and edible offal; of turkeys, cuts and offal, frozen	02072799		15%	Cat E (excl)
020741	Meat and edible offal; of ducks, not cut in pieces, fresh or chilled	02074180		15%	Cat E (excl)
020742	Meat and edible offal; of ducks, not cut in pieces, frozen	02074280		15%	Cat E (excl)
020743	Meat and edible offal; of ducks, fatty livers (foie gras), fresh or chilled	02074300		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
020744	Meat and edible offal; of ducks, cuts and offal, excluding fatty livers, fresh or chilled	02074499		15%	Cat E (excl)
020745	Meat and edible offal; of ducks, cuts and offal, excluding fatty livers, frozen	02074599		15%	Cat E (excl)
020751	Meat and edible offal; of geese, not cut in pieces, fresh or chilled	02075190		15%	Cat E (excl)
020752	Meat and edible offal; of geese, not cut in pieces, frozen	02075290		15%	Cat E (excl)
020753	Meat and edible offal; of geese, fatty livers (foie gras), fresh or chilled	02075300		15%	Cat E (excl)
020754	Meat and edible offal; of geese, cuts and offal, excluding fatty livers, fresh or chilled	02075499		15%	Cat E (excl)
020755	Meat and edible offal; of geese, cuts and offal, excluding fatty livers, frozen	02075599		15%	Cat E (excl)
020760	Meat and edible offal; of guinea fowls, fresh, chilled or frozen	02076099		15%	Cat E (excl)
020810	Meat and edible meat offal; of rabbits or hares, fresh, chilled or frozen	02081090		9%	Cat E (excl)
020830	Meat and edible meat offal; of primates, fresh, chilled or frozen	02083000		9%	Cat E (excl)
020840	Meat and edible meat offal; of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia), fresh, chilled or frozen	02084080		9%	Cat E (excl)
020850	Meat and edible meat offal; of reptiles (including snakes and turtles), fresh, chilled or frozen	02085000		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
020860	Meat and edible meat offal; of camels and other camelids (Camelidae), fresh, chilled or frozen	02086000		9%	Cat E (excl)
020890	Meat and edible meat offal; n.e.c. in chapter 2, fresh, chilled or frozen	02089098		9%	Cat E (excl)
020910	Fat; pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	02091090		9%	Cat E (excl)
020990	Fat; poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	02099000		9%	Cat E (excl)
021011	Meat; salted, in brine, dried or smoked, of swine, hams, shoulders and cuts thereof, with bone in	02101190		9%	Cat E (excl)
021012	Meat; salted, in brine, dried or smoked, of swine, bellies (streaky) and cuts thereof	02101290		9%	Cat E (excl)
021019	Meat; salted in brine, dried or smoked, of swine, n.e.c. in item no. 0210.1	02101990		9%	Cat E (excl)
021020	Meat; salted, in brine, dried or smoked, of bovine animals	02102090		15%	Cat E (excl)
021091	Meat and edible meat offal; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of primates	02109100		9%	Cat E (excl)
021092	Meat and edible meat offal; salted, in brine, dried or smoked; edible flours, meals of meat or meat offal, of whales, dolphins, porpoises (of order Cetacea); manatees, dugongs (of order Sirenia); seals, sea lions, and walruses (of suborder Pinnipedia)	02109299		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
021093	Meat and edible meat offal; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of reptiles (including snakes and turtles)	02109300		9%	Cat E (excl)
021099	Meat and edible meat offal; salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, other than of primates, whales, dolphins, porpoises, manatees, dugongs, seals, sea lions, walruses, reptiles (including snakes and turtles)	02109990		9%	Cat E (excl)
030111	Fish; live, ornamental, freshwater	03011100		9%	Cat E (excl)
030119	Fish; live, ornamental, other than freshwater	03011900		9%	Cat E (excl)
030191	Fish; live, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	03019190		9%	Cat E (excl)
030192	Fish; live, eels (Anguilla spp.)	03019290		9%	Cat E (excl)
030193	Fish; live, carp (Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama pp.)	03019300		9%	Cat E (excl)
030194	Fish; live, Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	03019490		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030195	Fish; live, southern bluefin tunas (Thunnus maccoyii)	03019500		9%	Cat E (excl)
030199	Fish; live, n.e.c. in heading 0301	03019985		9%	Cat E (excl)
030211	Fish; fresh or chilled, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), excluding fillets, fish meat of 0304, and edible fish offal of 0302.9	03021180		9%	Cat E (excl)
030213	Fish; fresh or chilled, Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus), not fillets, meat of 0304, and edible fish offal of 0302.9	03021300		9%	Cat E (excl)
030214	Fish; fresh or chilled, Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03021400		9%	Cat E (excl)
030219	Fish; fresh or chilled, salmonidae, n.e.c. in item no. 0302.1, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03021900		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030221	Fish; fresh or chilled, halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03022190		9%	Cat E (excl)
030222	Fish; fresh or chilled, plaice (Pleuronectes platessa), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03022200		9%	Cat E (excl)
030223	Fish; fresh or chilled, sole (Solea spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03022300		9%	Cat E (excl)
030224	Fish; fresh or chilled, turbots (Psetta maxima, Scophthalmidae), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03022400		9%	Cat E (excl)
030229	Fish; fresh or chilled, flat fish, n.e.c. in item no. 0302.2, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03022980		9%	Cat E (excl)
030231	Fish; fresh or chilled, albacore or longfinned tunas (Thunnus alalunga), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023190		33%	Cat E (excl)
030232	Fish; fresh or chilled, yellowfin tunas (Thunnus albacares), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023290		33%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030233	Fish; fresh or chilled, skipjack or stripe-bellied bonito, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023390		33%	Cat E (excl)
030234	Fish; fresh or chilled, bigeye tunas (Thunnus obesus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023490		33%	Cat E (excl)
030235	Fish; fresh or chilled, Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023599		33%	Cat E (excl)
030236	Fish; fresh or chilled, southern bluefin tunas (Thunnus maccoyii), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023690		33%	Cat E (excl)
030239	Fish; fresh or chilled, tuna, n.e.c. in item no. 0302.3, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03023980		33%	Cat E (excl)
030241	Fish; fresh or chilled, herrings (Clupea harengus, Clupea pallasii), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024100		33%	Cat E (excl)
030242	Fish; fresh or chilled, anchovies (Engraulis spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024200		33%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030243	Fish; fresh or chilled, sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024390		33%	Cat E (excl)
030244	Fish; fresh or chilled, mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024400		33%	Cat E (excl)
030245	Fish; fresh or chilled, jack and horse mackerel (Trachurus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024590		33%	Cat E (excl)
030246	Fish; fresh or chilled, cobia (Rachycentron canadum), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024600		33%	Cat E (excl)
030247	Fish; fresh or chilled, swordfish (Xiphias gladius), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024700		33%	Cat E (excl)
030249	Fish; fresh or chilled, n.e.c. in item no. 0302.4, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03024990		33%	Cat E (excl)
030251	Fish; fresh or chilled, cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025190		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030252	Fish; fresh or chilled, haddock (Melanogrammus aeglefinus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025200		9%	Cat E (excl)
030253	Fish; fresh or chilled, coalfish (Pollachius virens), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025300		9%	Cat E (excl)
030254	Fish; fresh or chilled, hake (Merluccius spp., Urophycis spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025490		9%	Cat E (excl)
030255	Fish; fresh or chilled, Alaska pollack (Theragra chalcogramma), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025500		9%	Cat E (excl)
030256	Fish; fresh or chilled, blue whitings (Micromesistius poutassou, Micromesistius australis),excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025600		9%	Cat E (excl)
030259	Fish; fresh or chilled, n.e.c. in item no. 0302.5, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03025990		9%	Cat E (excl)
030271	Fish; fresh or chilled, tilapias (Oreochromis spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03027100		9%	Cat E (excl)
030272	Fish; fresh or chilled, catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03027200		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030273	Fish; fresh or chilled, Carp (as specified by the WCO.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03027300		9%	Cat E (excl)
030274	Fish; fresh or chilled, eels (Anguilla spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03027400		9%	Cat E (excl)
030279	Fish; fresh or chilled, Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03027900		9%	Cat E (excl)
030281	Fish; fresh or chilled, dogfish and other sharks, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03028180		9%	Cat E (excl)
030282	Fish; fresh or chilled, rays and skates (Rajidae), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03028200		9%	Cat E (excl)
030283	Fish; fresh or chilled, toothfish (Dissostichus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03028300		9%	Cat E (excl)
030284	Fish; fresh or chilled, seabass (Dicentrarchus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03028490		9%	Cat E (excl)
030285	Fish; fresh or chilled, seabream (Sparidae), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03028590		9%	Cat E (excl)
030289	Fish; fresh or chilled, n.e.c. in heading 0302, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0302.91 to 0302.99	03028990		9%	Cat E (excl)
030291	Fish; fresh or chilled, livers, roes and milt	03029100		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030292	Fish; fresh or chilled, shark fins	03029200		9%	Cat E (excl)
030299	Fish; fresh or chilled, fish fins (other than shark fins), heads, tails, maws and other edible fish offal	03029900		9%	Cat E (excl)
030311	Fish; frozen, Pacific salmon, sockeye salmon (red salmon) (Oncorhynchus nerka), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03031100		9%	Cat E (excl)
030312	Fish; frozen, Pacific salmon (Oncorhynchus gorbuscha/keta/tschawytscha/ kisutch/masou/rhodurus) other than sockeye salmon (Oncorhynchus nerka), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03031200		9%	Cat E (excl)
030313	Fish; frozen, Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03031300		9%	Cat E (excl)
030314	Fish; frozen, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster), excluding fillets, meat of 0304, and edible fish offal of 0303.91 to 0303.99	03031490		9%	Cat E (excl)
030319	Fish; frozen, salmonidae, n.e.c. in item no. 0303.1, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03031900		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030323	Fish; frozen, tilapias (Oreochromis spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03032300		9%	Cat E (excl)
030324	Fish; frozen, catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03032400		9%	Cat E (excl)
030325	Fish; frozen, carp (as specified by the WCO), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03032500		9%	Cat E (excl)
030326	Fish; frozen, eels (Anguilla spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03032600		9%	Cat E (excl)
030329	Fish; frozen, Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03032900		9%	Cat E (excl)
030331	Fish; frozen, halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03033190		9%	Cat E (excl)
030332	Fish; frozen, plaice (Pleuronectes platessa), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03033200		9%	Cat E (excl)
030333	Fish; frozen, sole (Solea spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03033300		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030334	Fish; frozen, turbots (Psetta maxima, Scophthalmidae), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03033400		9%	Cat E (excl)
030339	Fish; frozen, flat fish, n.e.c. in item no. 0303.3, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03033985		9%	Cat E (excl)
030341	Fish; frozen, albacore or longfinned tunas (Thunnus alalunga), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034190		9%	Cat E (excl)
030342	Fish; frozen, yellowfin tunas (Thunnus albacares), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034290		9%	Cat E (excl)
030343	Fish; frozen, skipjack or stripe-bellied bonito, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034390		9%	Cat E (excl)
030344	Fish; frozen, bigeye tunas (Thunnus obesus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034490		9%	Cat E (excl)
030345	Fish; frozen, Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034599		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030346	Fish; frozen, southern bluefin tunas (Thunnus maccoyii), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034690		9%	Cat E (excl)
030349	Fish; frozen, tuna, n.e.c. in item no. 0303.4, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03034985		9%	Cat E (excl)
030351	Fish; frozen, herrings (Clupea harengus, Clupea pallasii), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035100		9%	Cat E (excl)
030353	Fish; frozen, sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035390		9%	Cat E (excl)
030354	Fish; frozen, mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035490		9%	Cat E (excl)
030355	Fish; frozen, jack and horse mackerel (Trachurus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035590		9%	Cat E (excl)
030356	Fish; frozen, cobia (Rachycentron canadum), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035600		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030357	Fish; frozen, swordfish (Xiphias gladius), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035700		9%	Cat E (excl)
030359	Fish; frozen, n.e.c. in item no. 0303.5, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03035990		9%	Cat E (excl)
030363	Fish; frozen, cod (Gadus morhua, Gadus ogac, Gadus macrocephalus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03036390		9%	Cat E (excl)
030364	Fish; frozen, haddock (Melanogrammus aeglefinus), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03036400		9%	Cat E (excl)
030365	Fish; frozen, coalfish (Pollachius virens), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03036500		9%	Cat E (excl)
030366	Fish; frozen, hake (Merluccius spp., Urophycis spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03036690		9%	Cat E (excl)
030367	Fish; frozen, Alaska pollack (Theragra chalcogramma), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03036700		9%	Cat E (excl)
030368	Fish; frozen, blue whitings (Micromesistius poutassou, Micromesistius australis), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03036890		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030369	Fish; frozen, of Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, Muraenolepididae, other than cod, haddock, coalfish, hake, Alaska pollack, blue whitings, not fillets, meat of 0304, and edible offal of 0303.9	03036990		9%	Cat E (excl)
030381	Fish; frozen, dogfish and other sharks, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03038190		9%	Cat E (excl)
030382	Fish; frozen, rays and skates (Rajidae), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03038200		9%	Cat E (excl)
030383	Fish; frozen, toothfish (Dissostichus spp.), excluding fillets, livers, roes, and edible fish offal of subheadings 0303.91 to 0303.99	03038300		9%	Cat E (excl)
030384	Fish; frozen, seabass (Dicentrarchus spp.), excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03038490		9%	Cat E (excl)
030389	Fish; frozen, n.e.c. in heading 0303, excluding fillets, fish meat of 0304, and edible fish offal of subheadings 0303.91 to 0303.99	03038990		9%	Cat E (excl)
030391	Fish; frozen, livers, roes and milt	03039190		9%	Cat E (excl)
030392	Fish; frozen, shark fins	03039200		9%	Cat E (excl)
030399	Fish; frozen, fish fins (other than shark fins), heads, tails, maws and other edible fish offal	03039900		9%	Cat E (excl)
030431	Fish fillets; fresh or chilled, tilapias (Oreochromis spp.)	03043100		9%	Cat E (excl)
030432	Fish fillets; fresh or chilled, catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	03043200		9%	Cat E (excl)
030433	Fish fillets; fresh or chilled, Nile perch (Lates niloticus)	03043300		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030439	Fish fillets; fresh or chilled, carp (as specified by the WCO), eels (Anguilla spp.), and snakeheads (Channa spp.)	03043900		9%	Cat E (excl)
030441	Fish fillets; fresh or chilled, salmon, Pacific (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic (Salmo salar), Danube (Hucho hucho)	03044100		9%	Cat E (excl)
030442	Fish fillets; fresh or chilled, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	03044290		9%	Cat E (excl)
030443	Fish fillets; fresh or chilled, flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	03044300		9%	Cat E (excl)
030444	Fish fillets; fresh or chilled, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	03044490		9%	Cat E (excl)
030445	Fish fillets; fresh or chilled, swordfish (Xiphias gladius)	03044500		9%	Cat E (excl)
030446	Fish fillets; fresh or chilled, toothfish (Dissostichus spp.)	03044600		9%	Cat E (excl)
030447	Fish fillets; fresh or chilled, dogfish and other sharks	03044790		9%	Cat E (excl)
030448	Fish fillets; fresh or chilled, rays and skates (Rajidae)	03044800		9%	Cat E (excl)
030449	Fish fillets; fresh or chilled, other than fish of heading 0304.4	03044990		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030451	Fish meat, excluding fillets, whether or not minced; fresh or chilled, tilapias, catfish, carp, eels, Nile perch, and snakeheads	03045100		9%	Cat E (excl)
030452	Fish meat, excluding fillets, whether or not minced; fresh or chilled, salmonidae	03045200		9%	Cat E (excl)
030453	Fish meat, excluding fillets, whether or not minced; fresh or chilled, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae, and Muraenolepididae	03045300		9%	Cat E (excl)
030454	Fish meat, excluding fillets, whether or not minced; fresh or chilled, swordfish (Xiphias gladius)	03045400		9%	Cat E (excl)
030455	Fish meat, excluding fillets, whether or not minced; fresh or chilled, toothfish (Dissostichus spp.)	03045500		9%	Cat E (excl)
030456	Fish meat; excluding fillets, whether or not minced; fresh or chilled, dogfish and other sharks	03045690		9%	Cat E (excl)
030457	Fish meat; excluding fillets, whether or not minced; fresh or chilled, rays and skates (Rajidae)	03045700		9%	Cat E (excl)
030459	Fish meat; excluding fillets, whether or not minced; fresh or chilled, of fish n.e.c. in item no. 0304.5	03045990		9%	Cat E (excl)
030461	Fish fillets; frozen, tilapias (Oreochromis spp.)	03046100		9%	Cat E (excl)
030462	Fish fillets; frozen, catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	03046200		9%	Cat E (excl)
030463	Fish fillets; frozen, Nile Perch (Lates niloticus)	03046300		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030469	Fish fillets; frozen, carp (Cyprinus/Carassius/Ctenopharyngodon idellus/Hypophthalmichthys/Cirrhinus/Mylopharyngodon piceus/Catla catla/Labeo/Osteochilus hasselti/Leptobarbus hoeveni/Megalobrama), eels (Anguilla) and snakeheads (Channa)	03046900		9%	Cat E (excl)
030471	Fish fillets; frozen, cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	03047190		9%	Cat E (excl)
030472	Fish fillets; frozen, haddock (Melanogrammus aeglefinus)	03047200		9%	Cat E (excl)
030473	Fish fillets; frozen, coalfish (Pollachius virens)	03047300		9%	Cat E (excl)
030474	Fish fillets; frozen, hake (Merluccius spp., Urophycis spp.)	03047490		9%	Cat E (excl)
030475	Fish fillets; frozen, Alaska pollack (Theragra chalcogramma)	03047500		9%	Cat E (excl)
030479	Fish fillets; frozen, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae other than cod, haddock, coalfish, hake, and Alaska pollack	03047990		9%	Cat E (excl)
030481	Fish fillets; frozen, salmon, Pacific (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus), Atlantic (Salmo salar), and Danube (Hucho hucho)	03048100		9%	Cat E (excl)
030482	Fish fillets; frozen, trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	03048290		9%	Cat E (excl)
030483	Fish fillets; frozen, flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	03048390		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030484	Fish fillets; frozen, swordfish (Xiphias gladius)	03048400		9%	Cat E (excl)
030485	Fish fillets; frozen, toothfish (Dissostichus spp.)	03048500		9%	Cat E (excl)
030486	Fish fillets; frozen, herrings (Clupea harengus, Clupea pallasii)	03048600		9%	Cat E (excl)
030487	Fish fillets; frozen, tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	03048700		9%	Cat E (excl)
030488	Fish fillets; frozen, dogfish, other sharks, rays and skates (Rajidae)	03048890		9%	Cat E (excl)
030489	Fish fillets; frozen, of fish n.e.c. in heading 0304.8	03048990		9%	Cat E (excl)
030491	Fish meat, excluding fillets, whether or not minced; frozen, swordfish (Xiphias gladius)	03049100		9%	Cat E (excl)
030492	Fish meat, excluding fillets, whether or not minced; frozen, toothfish (Dissostichus spp.)	03049200		9%	Cat E (excl)
030493	Fish meat, excluding fillets, whether or not minced; frozen, tilapias, catfish, carp, eels, Nile perch, and snakeheads	03049390		9%	Cat E (excl)
030494	Fish meat, excluding fillets, whether or not minced; frozen, Alaska Pollack (Theragra chalcogramma)	03049490		9%	Cat E (excl)
030495	Fish meat, excluding fillets, whether or not minced; frozen, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	03049590		9%	Cat E (excl)
030496	Fish meat, excluding fillets, whether or not minced; frozen, dogfish and other sharks	03049690		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030497	Fish meat, excluding fillets, whether or not minced; frozen, rays and skates (Rajidae)	03049700		9%	Cat E (excl)
030499	Fish meat, excluding fillets, whether or not minced; frozen, n.e.c. in item no. 0304.9	03049999		9%	Cat E (excl)
030510	Fish; flours, meals and pellets, fit for human consumption	03051000		9%	Cat E (excl)
030520	Fish; livers, roes and milt of fish, dried, smoked, salted or in brine	03052000		9%	Cat E (excl)
030531	Fish fillets; dried, salted or in brine, but not smoked, tilapias, catfish, carp, eels, Nile perch, and snakeheads	03053100		9%	Cat E (excl)
030532	Fish fillets; dried, salted or in brine, but not smoked, of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	03053290		9%	Cat E (excl)
030539	Fish fillets; dried, salted or in brine, but not smoked, n.e.c. in item no. 0305.3	03053990		9%	Cat E (excl)
030541	Fish; smoked, whether or not cooked before or during smoking, salmon, Pacific (Oncorhynchus nerka, gorbuscha, keta, tschawytscha, kisutch, masou, rhodurus), Atlantic (Salmo salar) and Danube (Hucho hucho), includes fillets, but excludes edible fish offal	03054100		9%	Cat E (excl)
030542	Fish; smoked, whether or not cooked before or during smoking, herrings (Clupea harengus, Clupea pallasii), includes fillets, but excludes edible fish offal	03054200		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030543	Fish; smoked, whether or not cooked before or during smoking, trout (Salmo trutta, Oncorhynchus mykiss/clarki/aguabonita/gilae/apache/chrysogaster), includes fillets, but excludes edible fish offal	03054300		9%	Cat E (excl)
030544	Fish; smoked, whether or not cooked before or during smoking, tilapias, catfish, carp, eels, Nile perch, and snakeheads, includes fillets, but excludes edible fish offal	03054490		9%	Cat E (excl)
030549	Fish; smoked, whether or not cooked before or during smoking, n.e.c. in item no. 0305.4, includes fillets, but excludes edible fish offal	03054980		9%	Cat E (excl)
030551	Fish; dried, whether or not salted but not smoked, other than edible fish offal, cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	03055190		9%	Cat E (excl)
030552	Fish; dried, whether or not salted but not smoked, tilapias, catfish, carp, eels, Nile perch, and snakeheads	03055200		9%	Cat E (excl)
030553	Fish; dried, whether or not salted but not smoked, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than cod	03055390		9%	Cat E (excl)
030554	Dried herrings, anchovies, sardines, sardinella, brisling or sprats, mackerel (incl Indian, jack, or horse), seerfishes, jacks, crevalles, cobia, silver pomfrets, Pacific saury, scads, capelin, swordfish, Kawakawa, bonitos, marlins, sailfishes, spearfish	03055490		9%	Cat E (excl)
030559	Fish; dried, whether or not salted but not smoked, other than edible fish offal, n.e.c. in item no. 0305.5	03055985		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030561	Fish; salted or in brine, not dried or smoked, other than edible fish offal, herrings (Clupea harengas, Clupea pallasii)	03056100		9%	Cat E (excl)
030562	Fish; salted or in brine, not dried or smoked, other than edible fish offal, cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	03056200		9%	Cat E (excl)
030563	Fish; salted or in brine, not dried or smoked, other than edible fish offal, anchovies (Engraulis spp.)	03056300		9%	Cat E (excl)
030564	Fish; salted or in brine, not dried or smoked, other than edible fish offal, tilapias, catfish, carp, eels, Nile perch, and snakeheads	03056400		9%	Cat E (excl)
030569	Fish; salted or in brine, not dried or smoked, other than edible fish offal, n.e.c. in item no. 0305.6	03056980		9%	Cat E (excl)
030571	Fish; edible offal, shark fins	03057100		9%	Cat E (excl)
030572	Fish; edible offal, fish heads, tails and maws	03057200		9%	Cat E (excl)
030579	Fish; edible offal, other than shark fins, fish heads, tails and maws	03057900		9%	Cat E (excl)
030611	Crustaceans; frozen, rock lobsters and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	03061190		9%	Cat E (excl)
030612	Crustaceans; frozen, lobsters (Homarus spp.), in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	03061290		9%	Cat E (excl)
030614	Crustaceans; frozen, crabs, in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	03061490		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030615	Crustaceans; frozen, Norway lobsters (Nephrops norvegicus), in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	03061500		9%	Cat E (excl)
030616	Crustaceans; frozen, cold-water shrimps and prawns (Pandalus spp., Crangon crangon), in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	03061699		9%	Cat E (excl)
030617	Crustaceans; frozen, shrimps and prawns, excluding cold-water varieties, in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water	03061799		9%	Cat E (excl)
030619	Crustaceans; frozen, n.e.c. in item no. 0306.1, in shell or not, smoked, cooked or not before or during smoking; in shell, cooked by steaming or by boiling in water; including edible flours, meals, and pellets of crustaceans	03061990		9%	Cat E (excl)
030631	Crustaceans; live, fresh or chilled, rock lobsters and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), in shell or not	03063100		9%	Cat E (excl)
030632	Crustaceans; live, fresh or chilled, lobsters (Homarus spp.), whether in shell or not	03063299		9%	Cat E (excl)
030633	Crustaceans; live, fresh or chilled, crabs, whether in shell or not	03063390		9%	Cat E (excl)
030634	Crustaceans; live, fresh or chilled, Norway lobsters (Nephrops norvegicus), in shell or not	03063400		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030635	Crustaceans; live, fresh or chilled, cold-water shrimps and prawns (Pandalus spp., Crangon crangon), in shell or not	03063590		9%	Cat E (excl)
030636	Crustaceans; live, fresh or chilled, shrimps and prawns excluding cold-water varieties, in shell or not	03063690		9%	Cat E (excl)
030639	Crustaceans; live, fresh or chilled, n.e.c. in item no. 0306.3, in shell or not, including edible flours, meals, and pellets of crustaceans	03063990		9%	Cat E (excl)
030691	Crustaceans; rock lobsters and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.), smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	03069100		9%	Cat E (excl)
030692	Crustaceans; lobsters (Homarus spp.), smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	03069290		9%	Cat E (excl)
030693	Crustaceans; crabs, smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	03069390		9%	Cat E (excl)
030694	Crustaceans; Norway lobsters (Nephrops norvegicus), smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	03069400		9%	Cat E (excl)
030695	Crustaceans; shrimps and prawns, smoked, cooked or not, whether in shell or not, whether or not cooked before or during smoking	03069590		9%	Cat E (excl)
030699	Crustaceans; smoked, whole, cooked or not, n.e.c. in item no. 0306.9, in shell or not, including edible flours, meals, and pellets of crustaceans	03069990		9%	Cat E (excl)
030711	Molluscs; oysters, whether in shell or not, live, fresh or chilled	03071190		9%	Cat E (excl)
030712	Molluscs; oysters, whether in shell or not, frozen	03071200		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030719	Molluscs; oysters, whether in shell or not, dried, salted or in brine, smoked, cooked or not before or during the smoking process	03071900		9%	Cat E (excl)
030721	Molluscs; scallops, whether in shell or not, including queen scallops, of the genera Pecten, Chlamys or Placopecten, live, fresh or chilled	03072100		9%	Cat E (excl)
030722	Molluscs; scallops, whether in shell or not, including queen scallops of the genera Pecten, Chlamys or Placopecten, frozen	03072290		9%	Cat E (excl)
030729	Molluscs; scallops, whether in shell or not, including queen scallops of the genera Pecten, Chlamys or Placopecten, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03072900		9%	Cat E (excl)
030731	Molluscs; mussels (Mytilus spp., Perna spp.), whether in shell or not, live, fresh or chilled	03073190		9%	Cat E (excl)
030732	Molluscs; mussels (Mytilus spp., Perna spp.), whether in shell or not, frozen	03073290		9%	Cat E (excl)
030739	Molluscs; mussels (Mytilus spp., Perna spp.), whether in shell or not, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03073980		9%	Cat E (excl)
030742	Molluscs; cuttle fish and squid, whether in shell or not, live, fresh or chilled	03074290		9%	Cat E (excl)
030743	Molluscs; cuttle fish and squid, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, frozen	03074399		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030749	Molluscs; cuttle fish and squid, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03074980		9%	Cat E (excl)
030751	Molluscs; octopus (Octopus spp.), live, fresh or chilled	03075100		9%	Cat E (excl)
030752	Molluscs; octopus (Octopus spp.), frozen	03075200		9%	Cat E (excl)
030759	Molluscs; octopus (Octopus spp.), dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03075900		9%	Cat E (excl)
030760	Molluscs; snails, other than sea snails, whether in shell or not, live, fresh, chilled, frozen, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03076000		9%	Cat E (excl)
030771	Molluscs; clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), whether in shell or not, live, fresh or chilled	03077100		9%	Cat E (excl)
030772	Molluscs; clams, cockles, ark shells (Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae), whether in shell or not, frozen	03077290		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030779	Molluscs; clams, cockle, ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae, Veneridae), whether in shell or not, dried, salted, in brine, smoked	03077900		9%	Cat E (excl)
030781	Molluscs; abalone (Haliotis spp.), whether in shell or not, live, fresh or chilled	03078100		9%	Cat E (excl)
030782	Molluscs; stromboid conchs (Strombus spp.), whether in shell or not, live, fresh or chilled	03078200		9%	Cat E (excl)
030783	Molluscs; abalone (Haliotis spp.), whether in shell or not, frozen	03078300		9%	Cat E (excl)
030784	Molluscs; stromboid conchs (Strombus spp.), whether in shell or not, frozen	03078400		9%	Cat E (excl)
030787	Molluscs; abalone (Haliotis spp.), whether in shell or not, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03078700		9%	Cat E (excl)
030788	Molluscs; stromboid conchs (Strombus spp.), whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03078800		9%	Cat E (excl)
030791	Molluscs; n.e.c. in heading 0307, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, live or fresh, chilled	03079100		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030792	Molluscs; n.e.c. in heading 0307, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, frozen	03079200		9%	Cat E (excl)
030799	Molluscs; n.e.c. in heading 0307, whether in shell or not, includes flours, meals, and pellets of molluscs, fit for human consumption, dried, salted, in brine, or smoked, cooked or not before or during the smoking process	03079900		9%	Cat E (excl)
030811	Aquatic invertebrates; sea cucumbers (Stichopus japonicus, Holothuroidea), live, fresh or chilled	03081100		9%	Cat E (excl)
030812	Aquatic invertebrates; sea cucumbers (Stichopus japonicus, Holothuroidea), frozen	03081200		9%	Cat E (excl)
030819	Aquatic invertebrates; sea cucumbers (Stichopus japonicus, Holothuroidea), dried, salted or in brine, smoked, whether or not cooked before or during the smoking process	03081900		9%	Cat E (excl)
030821	Aquatic invertebrates; sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus), live, fresh or chilled	03082100		9%	Cat E (excl)
030822	Aquatic invertebrates; sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus), frozen	03082200		9%	Cat E (excl)
030829	Aquatic invertebrates; sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus), dried, salted or in brine, smoked, whether or not cooked before or during smoking process	03082900		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
030830	Aquatic invertebrates; jellyfish (Rhopilema spp.), live, fresh, chilled, frozen, dried, salted or in brine, smoked, whether or not cooked before or during smoking	03083090		9%	Cat E (excl)
030890	Aquatic invertebrates; other than crustaceans, molluscs, sea urchins, sea cucumbers and jellyfish, live, fresh, chilled, frozen, dried, salted or in brine, smoked, cooked or not before or during smoking, includes edible flours, meals, and pellets	03089090		9%	Cat E (excl)
040110	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%	04011090		9%	Cat E (excl)
040120	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%	04012099		9%	Cat E (excl)
040140	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6% but not exceeding 10%	04014090		9%	Cat E (excl)
040150	Dairy produce; milk and cream, not concentrated, not containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 10%	04015099		9%	Cat E (excl)
040210	Dairy produce; milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content not exceeding 1.5% (by weight)	04021099		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
040221	Dairy produce; milk and cream, concentrated, not containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content exceeding 1.5% (by weight)	04022199		9%	Cat E (excl)
040229	Dairy produce; milk and cream, containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content exceeding 1.5% (by weight)	04022999		9%	Cat E (excl)
040291	Dairy produce; milk and cream, concentrated, not containing added sugar or other sweetening matter, other than in powder, granules or other solid forms	04029199		9%	Cat E (excl)
040299	Dairy produce; milk and cream, containing added sugar or other sweetening matter, other than in powder, granules or other solid forms	04029999		9%	Cat E (excl)
040310	Dairy produce; yoghurt, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	04031099		9%	Cat E (excl)
040390	Dairy produce; buttermilk, curdled milk or cream, kephir, fermented or acidified milk or cream, whether or not concentrated or containing added sweetening, flavouring, fruit or cocoa (excluding yoghurt)	04039099		9%	Cat E (excl)
040410	Dairy produce; whey, whether or not concentrated or containing added sugar or other sweetening matter	04041084		9%	Cat E (excl)
040490	Dairy produce; natural milk constituents (excluding whey), whether or not containing added sugar or other sweetening matter, n.e.c. in chapter 04	04049089		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
040510	Dairy produce; derived from milk, butter	04051090		9%	Cat E (excl)
040520	Dairy produce; dairy spreads	04052090		9%	Cat E (excl)
040590	Dairy produce; fats and oils derived from milk (other than butter or dairy spreads)	04059090		9%	Cat E (excl)
040610	Dairy produce; fresh cheese (including whey cheese), not fermented, and curd	04061080		9%	Cat E (excl)
040620	Dairy produce; cheese of all kinds, grated or powdered	04062000		9%	Cat E (excl)
040630	Dairy produce; cheese, processed (not grated or powdered)	04063090		9%	Cat E (excl)
040640	Dairy produce; cheese, blue-veined and other cheese containing veins produced by Penicillium roqueforti (not grated, powdered or processed)	04064090		9%	Cat E (excl)
040690	Dairy produce; cheese (not grated, powdered or processed), n.e.c. in heading no. 0406	04069099		9%	Cat E (excl)
040711	Birds' eggs, in shell; fresh, fertilised eggs for incubation, of fowls of the species Gallus domesticus (domestic hens)	04071100		15%	Cat E (excl)
040719	Birds' eggs, in shell; fresh, fertilised eggs for incubation, other than fowls of the species Gallus domesticus (domestic hens)	04071990		15%	Cat E (excl)
040721	Birds' eggs, in shell; fresh, not for incubation, of fowls of the species Gallus domesticus (domestic hens)	04072100		15%	Cat E (excl)
040729	Birds' eggs, in shell; fresh, not for incubation, other than fowls of the species Gallus domesticus (domestic hens)	04072990		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
040790	Birds' eggs, in shell; preserved or cooked	04079090		15%	Cat E (excl)
040811	Eggs; birds' eggs, yolks, dried, whether or not containing added sugar or other sweetening matter	04081180		9%	Cat E (excl)
040819	Eggs; birds' eggs, yolks, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	04081989		9%	Cat E (excl)
040891	Eggs; birds' eggs (not in shell, excluding yolks only), dried, whether or not containing added sugar or other sweetening matter	04089180		9%	Cat E (excl)
040899	Eggs; birds' eggs (not in shell, excluding yolks only), fresh, cooked by steaming or boiling in water, moulded, frozen, otherwise preserved, whether or not containing added sugar or other sweetening matter	04089980		9%	Cat E (excl)
040900	Honey; natural	04090000		19%	Cat E (excl)
041000	Animal products; edible, n.e.c. in this or other chapters	04100000		9%	Cat E (excl)
050100	Animal products; hair, human, unworked, whether or not washed or scoured, and waste of human hair	05010000		0%	Cat B (10 yrs)
050210	Animal products; hair and bristles, of pigs, hogs or boars, and waste thereof	05021000		0%	Cat B (10 yrs)
050290	Animal products; badger hair and other brush making hair and waste of such bristles or hair, n.e.c. in heading no. 0502 (excluding horsehair)	05029000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
050400	Animal products; guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	05040000		0%	Cat B (10 yrs)
050510	Animal products; feathers and down used for stuffing, not further worked than cleaned, disinfected or treated for preservation	05051090		0%	Cat B (10 yrs)
050590	Animal products; skins and other parts of birds, feathers and down (not for stuffing), powder and waste of such, not further worked than cleaned, disinfected or treated for preservation	05059000		0%	Cat B (10 yrs)
050610	Animal products; ossein and bones treated with acid	05061000		0%	Cat B (10 yrs)
050690	Animal products; bones and horn-cores and powder or waste of such, unworked, defatted, simply prepared (not cut to shape), or treated with acid or degelatinised, n.e.c. in heading no. 0506	05069000		0%	Cat B (10 yrs)
050710	Animal products; ivory, unworked or simply prepared but not cut to shape, ivory powder and waste	05071000		0%	Cat B (10 yrs)
050790	Animal products; tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, waste and powder of these products	05079000		0%	Cat B (10 yrs)
050800	Animal products; coral and similar materials, shells of molluscs, crustaceans, echinoderms, cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	05080000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
051000	Animal products; ambergris, castoreum, civet, musk, cantharides, bile (dried or not) glands and other animal products, for pharmaceutical purposes, fresh, chilled, frozen or otherwise provisionally preserved	05100000		0%	Cat B (10 yrs)
051110	Animal products; bovine semen	05111000		0%	Cat B (10 yrs)
051191	Animal products; of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of chapter 03, unfit for human consumption	05119190		0%	Cat B (10 yrs)
051199	Animal products; n.e.c. in chapter 5	05119985		0%	Cat B (10 yrs)
060110	Plants, live; bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	06011090		0%	Cat D (20 yrs)
060120	Plants, live; bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower, chicory plants and roots other than of heading no. 1212	06012090		0%	Cat D (20 yrs)
060210	Plants, live; unrooted cuttings and slips	06021090		0%	Cat D (20 yrs)
060220	Plants, live; edible fruit or nut trees, shrubs and bushes, grafted or not	06022080		0%	Cat D (20 yrs)
060230	Plants, live; rhododendrons and azaleas, grafted or not	06023000		0%	Cat D (20 yrs)
060240	Plants, live; roses, grafted or not	06024000		0%	Cat D (20 yrs)
060290	Plants, live; n.e.c. in heading no. 0602	06029099		0%	Cat D (20 yrs)
060311	Flowers, cut; roses, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	06031100		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
060312	Flowers, cut; carnations, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	06031200		0%	Cat D (20 yrs)
060313	Flowers, cut; orchids, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	06031300		0%	Cat D (20 yrs)
060314	Flowers, cut; chrysanthemums, flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh	06031400		0%	Cat D (20 yrs)
060315	Flowers, cut; lilies (Lilium spp.), flowers and flower buds of a kind suitable for bouquets or ornamental purposes, fresh	06031500		0%	Cat D (20 yrs)
060319	Flowers, cut; flowers and buds of a kind suitable for bouquets or ornamental purposes, fresh, other than roses, carnations, orchids, chrysanthemums or lillies	06031970		0%	Cat D (20 yrs)
060390	Flowers, cut; flowers and flower buds of a kind suitable for bouquets or ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	06039000		0%	Cat D (20 yrs)
060420	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens; suitable for bouquets or for ornamental purposes, fresh	06042090		0%	Cat D (20 yrs)
060490	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens; suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	06049099		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
070110	Vegetables; seed potatoes, fresh or chilled	07011000		0%	Cat D (20 yrs)
070190	Vegetables; potatoes (other than seed), fresh or chilled	07019090		0%	Cat D (20 yrs)
070200	Vegetables; tomatoes, fresh or chilled	07020000		0%	Cat E (excl)
070310	Vegetables, alliaceous; onions and shallots, fresh or chilled	07031090		0%	Cat D (20 yrs)
070320	Vegetables, alliaceous; garlic, fresh or chilled	07032000		0%	Cat D (20 yrs)
070390	Vegetables, alliaceous; leeks and other kinds n.e.c. in heading no. 0703, fresh or chilled	07039000		0%	Cat D (20 yrs)
070410	Vegetables, brassica; cauliflowers and headed broccoli, fresh or chilled	07041000		0%	Cat E (excl)
070420	Vegetables, brassica; brussel sprouts, fresh or chilled	07042000		0%	Cat E (excl)
070490	Vegetables, brassica; edible, n.e.c. in heading no. 0704, fresh or chilled	07049090		0%	Cat E (excl)
070511	Vegetables; cabbage (head) lettuce (lactuca sativa), fresh or chilled	07051100		0%	Cat E (excl)
070519	Vegetables; lettuce (lactuca sativa), (other than cabbage lettuce), fresh or chilled	07051900		0%	Cat E (excl)
070521	Vegetables; witloff chicory (cichorium intybus var. foliosum), fresh or chilled	07052100		0%	Cat E (excl)
070529	Vegetables; chicory (cichorium spp.), (other than witloof chicory), fresh or chilled	07052900		0%	Cat E (excl)
070610	Vegetables, root; carrots and turnips, fresh or chilled	07061000		0%	Cat E (excl)
070690	Vegetables, root; salad beetroot, salsify, celeric, radishes and similar edible roots, fresh or chilled	07069090		0%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
070700	Vegetables; cucumbers and gherkins, fresh or chilled	07070090		0%	Cat E (excl)
070810	Vegetables, leguminous; peas (pisum sativum), shelled or unshelled, fresh or chilled	07081000		0%	Cat E (excl)
070820	Vegetables, leguminous; beans (vigna spp., phaseolus spp.), shelled or unshelled, fresh or chilled	07082000		0%	Cat E (excl)
070890	Vegetables, leguminous; (other than peas and beans), shelled or unshelled, fresh or chilled	07089000		0%	Cat E (excl)
070920	Vegetables; asparagus, fresh or chilled	07092000		0%	Cat E (excl)
070930	Vegetables; aubergines, (e.g. Eggplants), fresh or chilled	07093000		0%	Cat E (excl)
070940	Vegetables; celery (other than celeriac), fresh or chilled	07094000		0%	Cat E (excl)
070951	Vegetables; mushrooms of the genus Agaricus, fresh or chilled	07095100		0%	Cat E (excl)
070959	Vegetables; truffles and mushrooms (other than of the genus Agaricus), fresh or chilled	07095990		0%	Cat E (excl)
070960	Vegetables; fruits of the genus capsicum or of the genus pimenta, fresh or chilled	07096099		0%	Cat E (excl)
070970	Vegetables; spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	07097000		0%	Cat E (excl)
070991	Vegetables; globe artichokes, fresh or chilled	07099100		0%	Cat E (excl)
070992	Vegetables; olives, fresh or chilled	07099290		0%	Cat E (excl)
070993	Vegetables; pumpkins, squash and gourds (Cucurbita spp.), fresh or chilled	07099390		0%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
070999	Vegetables; edible, n.e.c. in chapter 07, fresh or chilled	07099990		0%	Cat E (excl)
071010	Vegetables; potatoes, uncooked or cooked by steaming or boiling in water, frozen	07101000		0%	Cat E (excl)
071021	Vegetables, leguminous; peas (pisum sativum), shelled or unshelled, uncooked or cooked by steaming or boiling in water, frozen	07102100		0%	Cat E (excl)
071022	Vegetables, leguminous; beans (vigna spp., phaseolus spp.), shelled or unshelled, uncooked or cooked by steaming or boiling in water, frozen	07102200		0%	Cat E (excl)
071029	Vegetables, leguminous; (other than peas or beans), shelled or unshelled, uncooked or cooked by steaming or boiling in water, frozen	07102900		0%	Cat E (excl)
071030	Vegetables; spinach, New Zealand spinach and orache spinach (garden spinach), uncooked or cooked by steaming or boiling in water, frozen	07103000		0%	Cat E (excl)
071040	Vegetables; sweetcorn, uncooked or cooked by steaming or boiling in water, frozen	07104000		0%	Cat E (excl)
071080	Vegetables; uncooked or cooked by steaming or boiling in water, n.e.c. in heading no. 0710, frozen	07108095		0%	Cat E (excl)
071090	Vegetable mixtures; uncooked or cooked by steaming or boiling in water, frozen	07109000		0%	Cat E (excl)
071120	Vegetables; olives, provisionally preserved but unsuitable in that state for immediate consumption	07112090		0%	Cat E (excl)
071140	Vegetables; cucumbers and gherkins, provisionally preserved but unsuitable in that state for immediate consumption	07114000		0%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
071151	Vegetables; mushrooms of the genus Agaricus, provisionally preserved but unsuitable in that state for immediate consumption	07115100		0%	Cat E (excl)
071159	Vegetables; mushrooms other than of the genus Agaricus, provisionally preserved but unsuitable in that state for immediate consumption	07115900		0%	Cat E (excl)
071190	Vegetables and mixed vegetables; n.e.c. in heading no. 0711, provisionally preserved but unsuitable in that state for immediate consumption	07119090		0%	Cat E (excl)
071220	Vegetables; onions, whole, cut, sliced, broken or in powder but not further prepared, dried	07122000		0%	Cat E (excl)
071231	Vegetables; mushrooms of the genus Agaricus, whole, cut, sliced, broken or in powder but not further prepared, dried	07123100		0%	Cat E (excl)
071232	Vegetables; wood ears (Auricularia spp), whole, cut, sliced, broken or in powder but not further prepared, dried	07123200		0%	Cat E (excl)
071233	Vegetables; jelly fungi (Tremella spp)), whole, cut, sliced, broken or in powder but not further prepared, dried	07123300		0%	Cat E (excl)
071239	Vegetables; mushrooms, other than the genus Agaricus and truffles, whole, cut, sliced, broken or in powder but not further prepared, dried	07123900		0%	Cat E (excl)
071290	Vegetables; mixtures of vegetables n.e.c. in heading no. 0712, whole, cut, sliced, broken or in powder but not further prepared, dried	07129090		0%	Cat E (excl)
071310	Vegetables, leguminous; peas (pisum sativum), shelled, whether or not skinned or split, dried	07131090		0%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
071320	Vegetables, leguminous; chickpeas (garbanzos), shelled, whether or not skinned or split, dried	07132000		0%	Cat E (excl)
071331	Vegetables, leguminous; beans of the species vigna mungo (l.) hepper or vigna radiata (l.) wilczek, shelled, whether or not skinned or split, dried	07133100		0%	Cat E (excl)
071332	Vegetables, leguminous; small red (adzuki) beans (phaseolus or vigna angularis), shelled, whether or not skinned or split, dried	07133200		0%	Cat E (excl)
071333	Vegetables, leguminous; kidney beans, including white pea beans (phaseolus vulgaris), shelled, whether or not skinned or split, dried	07133390		0%	Cat E (excl)
071334	Vegetables, leguminous; bambara beans (Vigna subterranea or Voandzeia subterranea), shelled, whether or not skinned or split, dried	07133400		0%	Cat E (excl)
071335	Vegetables, leguminous; cow peas (Vigna unguiculata), shelled, whether or not skinned or split, dried	07133500		0%	Cat E (excl)
071339	Vegetables, leguminous; n.e.c. in item no. 0713.3, shelled, whether or not skinned or split, dried	07133900		0%	Cat E (excl)
071340	Vegetables, leguminous; lentils, shelled, whether or not skinned or split, dried	07134000		0%	Cat E (excl)
071350	Vegetables, leguminous; broad beans (vicia faba var. major) and horse beans (vicia faba var. equina and vicia faba var. minor), shelled, whether or not skinned or split, dried	07135000		0%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
071360	Vegetables, leguminous; pigeon peas (Cajanus cajan), shelled, whether or not skinned or split, dried	07136000		0%	Cat E (excl)
071390	Vegetables, leguminous; n.e.c. in heading no. 0713, shelled, whether or not skinned or split, dried	07139000		0%	Cat E (excl)
071410	Vegetable roots and tubers; manioc (cassava), with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	07141000		0%	Cat E (excl)
071420	Vegetable roots and tubers; sweet potatoes, with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	07142090		0%	Cat E (excl)
071430	Vegetable roots and tubers; yams (Dioscorea spp.) with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	07143000		0%	Cat E (excl)
071440	Vegetable roots and tubers; taro (Colocasia spp.) with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	07144000		0%	Cat E (excl)
071450	Vegetable roots and tubers; yautia (Xanthosoma spp.) with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	07145000		0%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
071490	Vegetable roots and tubers; arrowroot, salep, Jerusalem artichokes and similar roots and tubers (not manioc, sweet potatoes, yams, taro or yautia), high starch or inulin content, fresh, chilled, frozen, dried, sliced or not, or in pellet form; sago pith	07149090		0%	Cat E (excl)
080111	Nuts, edible; coconuts, desiccated	08011100		0%	Cat E (excl)
080112	Nuts, edible; coconuts, in the inner shell (endocarp)	08011200		0%	Cat E (excl)
080119	Nuts, edible; coconuts, fresh or dried, other than desiccated or in the inner shell (endocarp)	08011900		0%	Cat E (excl)
080121	Nuts, edible; brazil nuts, fresh or dried, in shell	08012100		0%	Cat E (excl)
080122	Nuts, edible; brazil nuts, fresh or dried, shelled	08012200		0%	Cat E (excl)
080131	Nuts, edible; cashew nuts, fresh or dried, in shell	08013100		0%	Cat E (excl)
080132	Nuts, edible; cashew nuts, fresh or dried, shelled	08013200		0%	Cat E (excl)
080211	Nuts, edible; almonds, fresh or dried, in shell	08021190		0%	Cat D (20 yrs)
080212	Nuts, edible; almonds, fresh or dried, shelled	08021290		0%	Cat D (20 yrs)
080221	Nuts, edible; hazelnuts or filberts (corylus spp.), fresh or dried, in shell	08022100		0%	Cat D (20 yrs)
080222	Nuts, edible; hazelnuts or filberts (corylus spp.), fresh or dried, shelled	08022200		0%	Cat D (20 yrs)
080231	Nuts, edible; walnuts, fresh or dried, in shell	08023100		0%	Cat D (20 yrs)
080232	Nuts, edible; walnuts, fresh or dried, shelled	08023200		0%	Cat D (20 yrs)
080241	Nuts, edible; chestnuts (Castanea spp.), fresh or dried, in shell	08024100		0%	Cat D (20 yrs)
080242	Nuts, edible; chestnuts (Castanea spp.), fresh or dried, shelled	08024200		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
080251	Nuts, edible; pistachios, fresh or dried, in shell	08025100		0%	Cat D (20 yrs)
080252	Nuts, edible; pistachios, fresh or dried, shelled	08025200		0%	Cat D (20 yrs)
080261	Nuts, edible; macadamia, fresh or dried, in shell	08026100		0%	Cat D (20 yrs)
080262	Nuts, edible; macadamia, fresh or dried, shelled	08026200		0%	Cat D (20 yrs)
080270	Nuts, edible; kola nuts (Cola spp.), fresh or dried, whether or not shelled or peeled	08027000		0%	Cat D (20 yrs)
080280	Nuts, edible; areca nuts, fresh or dried, whether or not shelled or peeled	08028000		0%	Cat D (20 yrs)
080290	Nuts, edible; n.e.c. in heading no. 0801 and 0802, fresh or dried, whether or not shelled or peeled	08029085		0%	Cat D (20 yrs)
080310	Fruit, edible; plantains, fresh or dried	08031090		0%	Cat D (20 yrs)
080390	Fruit, edible; bananas, other than plantains, fresh or dried	08039090		0%	Cat D (20 yrs)
080410	Fruit, edible; dates, fresh or dried	08041000		0%	Cat D (20 yrs)
080420	Fruit, edible; figs, fresh or dried	08042090		0%	Cat D (20 yrs)
080430	Fruit, edible; pineapples, fresh or dried	08043000		0%	Cat D (20 yrs)
080440	Fruit, edible; avocados, fresh or dried	08044000		0%	Cat D (20 yrs)
080450	Fruit, edible; guavas, mangoes and mangosteens, fresh or dried	08045000		0%	Cat D (20 yrs)
080510	Fruit, edible; oranges, fresh or dried	08051080		0%	Cat D (20 yrs)
080521	Fruit, edible; mandarins (including tangerines and satsumas), fresh or dried	08052190		0%	Cat D (20 yrs)
080522	Fruit, edible; clementines, fresh or dried	08052200		0%	Cat D (20 yrs)
080529	Fruit, edible; tangelos, wilkings and similar citrus hybrid, fresh or dried	08052900		0%	Cat D (20 yrs)
080540	Fruit, edible; grapefruit, including pomelos, fresh or dried	08054000		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
080550	Fruit, edible; lemons (Citrus limon, Citrus limonum), limes (Citrus aurantifolia , Citrus latifolia), fresh or dried	08055090		0%	Cat D (20 yrs)
080590	Fruit, edible; citrus fruit n.e.c. in heading no. 0805, fresh or dried	08059000		0%	Cat D (20 yrs)
080610	Fruit, edible; grapes, fresh	08061090		0%	Cat D (20 yrs)
080620	Fruit, edible; grapes, dried	08062090		0%	Cat D (20 yrs)
080711	Fruit, edible; watermelons, fresh	08071100		0%	Cat D (20 yrs)
080719	Fruit, edible; melons, other than watermelons, fresh	08071900		0%	Cat D (20 yrs)
080720	Fruit, edible; papaws (papayas), fresh	08072000		0%	Cat D (20 yrs)
080810	Fruit, edible; apples, fresh	08081080		0%	Cat D (20 yrs)
080830	Fruit, edible; pears, fresh	08083090		0%	Cat D (20 yrs)
080840	Fruit, edible; quinces, fresh	08084000		0%	Cat D (20 yrs)
080910	Fruit, edible; apricots, fresh	08091000		0%	Cat D (20 yrs)
080921	Fruit, edible; sour cherries (Prunus cerasus), fresh	08092100		0%	Cat D (20 yrs)
080929	Fruit, edible; cherries, other than sour cherries (Prunus cerasus), fresh	08092900		0%	Cat D (20 yrs)
080930	Fruit, edible; peaches, including nectarines, fresh	08093090		0%	Cat D (20 yrs)
080940	Fruit, edible; plums and sloes, fresh	08094090		0%	Cat D (20 yrs)
081010	Fruit, edible; strawberries, fresh	08101000		0%	Cat D (20 yrs)
081020	Fruit, edible; raspberries, blackberries, mulberries, and loganberries, fresh	08102090		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
081030	Fruit, edible; black, white or red currants and gooseberries, fresh	08103090		0%	Cat D (20 yrs)
081040	Fruit, edible; cranberries, bilberries and other fruits of the genus vaccinium, fresh	08104090		0%	Cat D (20 yrs)
081050	Fruit, edible; kiwifruit, fresh	08105000		0%	Cat D (20 yrs)
081060	Fruit, edible; durians, fresh	08106000		0%	Cat D (20 yrs)
081070	Fruit, edible; persimmons, fresh	08107000		0%	Cat D (20 yrs)
081090	Fruit, edible; fruits n.e.c. in heading no. 0801 to 0810, fresh	08109075		0%	Cat D (20 yrs)
081110	Fruit, edible; strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	08111090		0%	Cat D (20 yrs)
081120	Fruit, edible; raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked, whether or not containing added sugar or other sweetening matter	08112090		0%	Cat D (20 yrs)
081190	Fruit, edible; fruit and nuts n.e.c. in heading no. 0811, uncooked or cooked, frozen whether or not containing added sugar or other sweetening matter	08119095		0%	Cat D (20 yrs)
081210	Fruit, edible; cherries, provisionally preserved, but unsuitable in that state for immediate consumption	08121000		0%	Cat D (20 yrs)
081290	Fruit, edible; fruit and nuts n.e.c. in heading no. 0812, provisionally preserved, but unsuitable in that state for immediate consumption	08129098		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
081310	Fruit, edible; apricots, dried	08131000		0%	Cat D (20 yrs)
081320	Fruit, edible; prunes, dried	08132000		0%	Cat D (20 yrs)
081330	Fruit, edible; apples, dried	08133000		0%	Cat D (20 yrs)
081340	Fruit, edible; fruit n.e.c. in heading no. 0812, dried	08134095		0%	Cat D (20 yrs)
081350	Nuts, edible; mixtures of nuts or dried fruits of chapter 08	08135099		0%	Cat D (20 yrs)
081400	Peel; of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water and other preservative solutions	08140000		0%	Cat D (20 yrs)
090111	Coffee; not roasted or decaffeinated	09011100		25%	Cat E (excl)
090112	Coffee; decaffeinated, not roasted	09011200		25%	Cat E (excl)
090121	Coffee; roasted, not decaffeinated	09012100		25%	Cat E (excl)
090122	Coffee; roasted, decaffeinated	09012200		25%	Cat E (excl)
090190	Coffee; husks and skins, coffee substitutes containing coffee in any proportion	09019090		25%	Cat E (excl)
090210	Tea, green; (not fermented), in immediate packings of a content not exceeding 3kg	09021000		25%	Cat E (excl)
090220	Tea, green; (not fermented), in immediate packings of a content exceeding 3kg	09022000		25%	Cat E (excl)
090230	Tea, black; (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	09023000		25%	Cat E (excl)
090240	Tea, black; (fermented) and partly fermented tea, in immediate packings of a content exceeding 3kg	09024000		25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
090300	Mate	09030000		30%	Cat D (20 yrs)
090411	Spices; pepper (of the genus piper), neither crushed nor ground	09041100		23%	Cat C (15 yrs)
090412	Spices; pepper (of the genus piper), crushed or ground	09041200		23%	Cat C (15 yrs)
090421	Spices; fruits of the genus Capsicum or Pimenta, dried, neither crushed nor ground	09042190		23%	Cat C (15 yrs)
090422	Spices; fruits of the genus Capsicum or Pimenta, crushed or ground	09042200		23%	Cat C (15 yrs)
090510	Spices; vanilla, neither crushed nor ground	09051000		23%	Cat C (15 yrs)
090520	Spices; vanilla, crushed or ground	09052000		23%	Cat C (15 yrs)
090611	Spices; cinnamon (Cinnamomum zeylanicum Blume), neither crushed nor ground	09061100		23%	Cat C (15 yrs)
090619	Spices; cinnamon and cinnamon-tree flowers, other than cinnamon (Cinnamomum zeylanicum Blume), neither crushed nor ground	09061900		23%	Cat C (15 yrs)
090620	Spices; cinnamon and cinnamon-tree flowers, crushed or ground	09062000		23%	Cat C (15 yrs)
090710	Spices; cloves (whole fruit, cloves and stems), neither crushed nor ground	09071000		23%	Cat C (15 yrs)
090720	Spices; cloves (whole fruit, cloves and stems), crushed or ground	09072000		23%	Cat C (15 yrs)
090811	Spices; nutmeg, neither crushed nor ground	09081100		23%	Cat C (15 yrs)
090812	Spices; nutmeg, crushed or ground	09081200		23%	Cat C (15 yrs)
090821	Spices; mace, neither crushed nor ground	09082100		23%	Cat C (15 yrs)
090822	Spices; mace, crushed or ground	09082200		23%	Cat C (15 yrs)
090831	Spices; cardamoms, neither crushed nor ground	09083100		23%	Cat C (15 yrs)
090832	Spices; cardamoms, crushed or ground	09083200		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
090921	Spices; coriander seeds, neither crushed nor ground	09092100		23%	Cat C (15 yrs)
090922	Spices; coriander seeds, crushed or ground	09092200		23%	Cat C (15 yrs)
090931	Spices; cumin seeds, neither crushed nor ground	09093100		23%	Cat C (15 yrs)
090932	Spices; cumin seeds, crushed or ground	09093200		23%	Cat C (15 yrs)
090961	Spices; seeds of anise, badian, caraway or fennel; juniper berries, neither crushed nor ground	09096100		23%	Cat C (15 yrs)
090962	Spices; seeds of anise, badian, caraway or fennel; juniper berries, crushed or ground	09096200		23%	Cat C (15 yrs)
091011	Spices; ginger, neither crushed nor ground	09101100		23%	Cat E (excl)
091012	Spices; ginger, crushed or ground	09101200		23%	Cat E (excl)
091020	Spices; saffron	09102090		23%	Cat C (15 yrs)
091030	Spices; turmeric (curcuma)	09103000		23%	Cat C (15 yrs)
091091	Spices; mixtures of 2 or more products of different headings	09109190		23%	Cat C (15 yrs)
091099	Spices; n.e.c. in heading no. 0910	09109999		23%	Cat C (15 yrs)
100111	Cereals; wheat and meslin, durum wheat, seed	10011100		0%	Cat B (10 yrs)
100119	Cereals; wheat and meslin, durum wheat, other than seed	10011900		0%	Cat B (10 yrs)
100191	Cereals; wheat and meslin, other than durum wheat, seed	10019190		0%	Cat B (10 yrs)
100199	Cereals; wheat and meslin, other than durum wheat, other than seed	10019900		0%	Cat B (10 yrs)
100210	Cereals; rye, seed	10021000		15%	Cat C (15 yrs)
100290	Cereals; rye, other than seed	10029000		15%	Cat C (15 yrs)
100310	Cereals; barley, seed	10031000		15%	Cat C (15 yrs)
100390	Cereals; barley, other than seed	10039000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
100410	Cereals; oats, seeds	10041000		15%	Cat C (15 yrs)
100490	Cereals; oats, other than seed	10049000		15%	Cat C (15 yrs)
100510	Cereals; maize (corn), seed	10051090		15%	Cat C (15 yrs)
100590	Cereals; maize (corn), other than seed	10059000		15%	Cat C (15 yrs)
100610	Cereals; rice in the husk (paddy or rough)	10061079		0%	Cat D (20 yrs)
100620	Cereals; husked (brown) rice	10062098		0%	Cat D (20 yrs)
100630	Cereals; rice, semi-milled or wholly milled, whether or not polished or glazed	10063098		0%	Cat D (20 yrs)
100640	Cereals; rice, broken	10064000		0%	Cat D (20 yrs)
100710	Cereals; grain sorghum, seed	10071090		0%	Cat C (15 yrs)
100790	Cereals; grain sorghum, other than seed	10079000		0%	Cat C (15 yrs)
100810	Cereals; buckwheat	10081000		15%	Cat C (15 yrs)
100821	Cereals; millet, seed	10082100		15%	Cat C (15 yrs)
100829	Cereals; millet, other than seed	10082900		15%	Cat C (15 yrs)
100830	Cereals; canary seeds	10083000		15%	Cat C (15 yrs)
100840	Cereals; fonio (Digitaria spp.)	10084000		15%	Cat C (15 yrs)
100850	Cereals; quinoa (Chenopodium quinoa)	10085000		15%	Cat C (15 yrs)
100860	Cereals; triticale	10086000		15%	Cat C (15 yrs)
100890	Cereals; n.e.c. in chapter 10	10089000		15%	Cat C (15 yrs)
110100	Wheat or meslin flour	11010090		0%	Cat D (20 yrs)
110220	Cereal flour; of maize (corn)	11022090		0%	Cat B (10 yrs)
110290	Cereal flours; other than wheat, meslin, and maize (corn)	11029090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
110311	Cereal groats and meal; of wheat	11031190		0%	Cat C (15 yrs)
110313	Cereal groats and meal; of maize (corn)	11031390		0%	Cat C (15 yrs)
110319	Cereal groats and meal; n.e.c. in heading no. 1103	11031990		0%	Cat C (15 yrs)
110320	Cereal pellets	11032090		0%	Cat C (15 yrs)
110412	Cereal grains; rolled or flaked, of oats	11041290		0%	Cat C (15 yrs)
110419	Cereal grains; rolled or flaked, other than oats	11041999		0%	Cat C (15 yrs)
110422	Cereal grains; worked (e.g. hulled, pearled, sliced or kibbled) of oats	11042295		0%	Cat C (15 yrs)
110423	Cereal grains; worked (e.g. hulled, pearled, sliced or kibbled) of maize (corn)	11042398		0%	Cat C (15 yrs)
110429	Cereal grains; worked, other than rolled or flaked (e.g. Hulled, pearled, sliced or kibbled) of cereals, excluding oats and maize, and rice of heading no.1006	11042989		0%	Cat C (15 yrs)
110430	Cereal; germ of cereals, whole, rolled, flaked or ground	11043090		0%	Cat C (15 yrs)
110510	Flour, meal and powder; of potatoes	11051000		0%	Cat C (15 yrs)
110520	Flakes, granules and pellets; of potatoes	11052000		0%	Cat C (15 yrs)
110610	Flour, meal and powder; of the dried leguminous vegetables of heading no. 0713	11061000		9%	Cat C (15 yrs)
110620	Flour, meal and powder; of sago or of roots or tubers of heading no. 0714	11062090		9%	Cat C (15 yrs)
110630	Flour, meal and powder; of the products of chapter 8	11063090		9%	Cat C (15 yrs)
110710	Malt; not roasted	11071099		15%	Cat C (15 yrs)
110720	Malt; roasted	11072000		15%	Cat C (15 yrs)
110811	Starch; wheat	11081100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
110812	Starch; maize (corn) starch	11081200		0%	Cat B (10 yrs)
110813	Starch; potato	11081300		0%	Cat B (10 yrs)
110814	Starch; manioc (cassava)	11081400		0%	Cat B (10 yrs)
110819	Starch; n.e.c. in item no. 1108.11 to 1108.14	11081990		0%	Cat B (10 yrs)
110820	Inulin	11082000		0%	Cat B (10 yrs)
110900	Wheat gluten; whether or not dried	11090000		0%	Cat B (10 yrs)
120110	Soya beans; seed, whether or not broken	12011000		0%	Cat B (10 yrs)
120190	Soya beans; other than seed, whether or not broken	12019000		0%	Cat B (10 yrs)
120230	Ground-nuts; seed, not roasted or otherwise cooked, whether or not shelled or broken	12023000		0%	Cat B (10 yrs)
120241	Ground-nuts; other than seed, not roasted or otherwise cooked, in shell	12024100		0%	Cat B (10 yrs)
120242	Ground-nuts; other than seed, not roasted or otherwise cooked, shelled, whether or not broken,	12024200		0%	Cat B (10 yrs)
120300	Copra	12030000		0%	Cat B (10 yrs)
120400	Oil seeds; linseed, whether or not broken	12040090		0%	Cat B (10 yrs)
120510	Oil seeds; low erucic acid rape or colza seeds, whether or not broken	12051090		0%	Cat B (10 yrs)
120590	Oil seeds; rape or colza seeds, other than low erucic, whether or not broken	12059000		0%	Cat B (10 yrs)
120600	Oil seeds; sunflower seeds, whether or not broken	12060099		0%	Cat B (10 yrs)
120710	Oil seeds; palm nuts and kernels, whether or not broken	12071000		0%	Cat B (10 yrs)
120721	Oil seeds; cotton seeds, seed, whether or not broken	12072100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
120729	Oil seeds; cotton seeds, other than seed, whether or not broken	12072900		0%	Cat B (10 yrs)
120730	Oil seeds; castor oil seeds, whether or not broken	12073000		0%	Cat B (10 yrs)
120740	Oil seeds; sesamum seeds, whether or not broken	12074090		0%	Cat B (10 yrs)
120750	Oil seeds; mustard seeds, whether or not broken	12075090		0%	Cat B (10 yrs)
120760	Oil seeds; safflower (Carthamus tinctorius) seeds, whether or not broken	12076000		0%	Cat B (10 yrs)
120770	Oil seeds; melon seeds, whether or not broken	12077000		0%	Cat B (10 yrs)
120791	Oil seeds; poppy seeds, whether or not broken	12079190		0%	Cat B (10 yrs)
120799	Oil seeds and oleaginous fruits; n.e.c. in heading no. 1207, whether or not broken	12079996		0%	Cat B (10 yrs)
120810	Flours and meals; of soya beans	12081000		0%	Cat B (10 yrs)
120890	Flours and meals of oil seeds or oleaginous fruits; excluding soya beans and mustard seeds	12089000		0%	Cat B (10 yrs)
120910	Seed; sugar beet seeds, of a kind used for sowing	12091000		0%	Cat B (10 yrs)
120921	Seeds of forage plants; lucerne (alfalfa) seeds, of a kind used for sowing	12092100		0%	Cat B (10 yrs)
120922	Seeds of forage plants; clover (Trifolium spp.) seeds, of a kind used for sowing	12092280		0%	Cat B (10 yrs)
120923	Seeds of forage plants; fescue seeds, of a kind used for sowing	12092380		0%	Cat B (10 yrs)
120924	Seeds of forage plants; Kentucky blue grass (Poa pratensis L.) seeds, of a kind used for sowing	12092400		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
120925	Seeds of forage plants; rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds, of a kind used for sowing	12092590		0%	Cat B (10 yrs)
120929	Seeds of forage plants; other than lucerne, clover, fescue, Kentucky blue grass, and rye grass seeds, of a kind used for sowing	12092980		0%	Cat B (10 yrs)
120930	Seeds of herbaceous plants; cultivated principally for their flowers, of a kind used for sowing	12093000		0%	Cat B (10 yrs)
120991	Seeds; vegetable seeds, of a kind used for sowing	12099180		0%	Cat B (10 yrs)
120999	Seeds; n.e.c. in heading 1209, of a kind used for sowing	12099999		0%	Cat B (10 yrs)
121010	Hop cones; neither ground nor powdered nor in the form of pellets	12101000		0%	Cat B (10 yrs)
121020	Hop cones; ground, powdered or in the form of pellets; lupulin	12102090		0%	Cat B (10 yrs)
121120	Ginseng roots, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	12112000		0%	Cat D (20 yrs)
121130	Coca leaf; of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	12113000		0%	Cat B (10 yrs)
121140	Poppy straw; of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	12114000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
121150	Ephedra, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	12115000		0%	Cat B (10 yrs)
121190	Plants and parts (including seeds and fruits) n.e.c. in heading no. 1211, of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	12119086		0%	Cat D (20 yrs)
121221	Seaweeds and other algae; fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	12122100		0%	Cat B (10 yrs)
121229	Seaweeds and other algae; not fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	12122900		0%	Cat B (10 yrs)
121291	Sugar beet; fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	12129180		0%	Cat B (10 yrs)
121292	Locust beans (carob); fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	12129200		0%	Cat B (10 yrs)
121293	Sugar cane; fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	12129300		0%	Cat B (10 yrs)
121294	Chicory roots (Chicorium intybus sativum); fit for human consumption, fresh, chilled, frozen or dried, whether or not ground	12129400		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
121299	Vegetable products; fit for human consumption, n.e.c. in heading no. 1212, fresh, chilled, frozen or dried, whether or not ground	12129995		0%	Cat B (10 yrs)
121300	Cereal straw and husks; unprepared, whether or not chopped, ground, pressed or in the form of pellets	12130000		0%	Cat B (10 yrs)
121410	Lucerne (alfalfa) meal and pellets	12141000		0%	Cat B (10 yrs)
121490	Forage products including swedes, mangolds, fodder roots, hay, sainfoin, clover, forage kale, lupines, vetches etc., pelletised or otherwise	12149090		0%	Cat B (10 yrs)
130120	Gum Arabic	13012000		0%	Cat B (10 yrs)
130190	Natural gums, resins, gum-resins and oleoresins, n.e.c. in heading no. 1301	13019000		0%	Cat B (10 yrs)
130211	Vegetable saps and extracts; opium	13021100		0%	Cat B (10 yrs)
130212	Vegetable saps and extracts; of liquorice	13021200		0%	Cat B (10 yrs)
130213	Vegetable saps and extracts; of hops	13021300		0%	Cat B (10 yrs)
130214	Vegetable saps and extracts; of ephedra	13021400		0%	Cat B (10 yrs)
130219	Vegetable saps and extracts; n.e.c. in item no. 1302.1	13021970		0%	Cat B (10 yrs)
130220	Pectic substances; pectinates and pectates	13022090		0%	Cat B (10 yrs)
130231	Mucilages and thickeners; agar-agar, whether or not modified, derived from vegetable products	13023100		0%	Cat B (10 yrs)
130232	Mucilages and thickeners; whether or not modified, derived from locust beans, locust bean seeds or guar seeds	13023290		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
130239	Mucilages and thickeners; whether or not modified, derived from vegetable products, n.e.c. in item no. 1302.3	13023900		0%	Cat B (10 yrs)
140110	Bamboo used primarily for plaiting	14011000		0%	Cat B (10 yrs)
140120	Rattans used primarily for plaiting	14012000		0%	Cat B (10 yrs)
140190	Vegetable materials of a kind used primarily for plaiting; n.e.c. in heading no. 1401	14019000		0%	Cat B (10 yrs)
140420	Vegetable products; cotton linters	14042000		0%	Cat B (10 yrs)
140490	Vegetable products; n.e.c. in chapter 14	14049000		0%	Cat B (10 yrs)
150110	Pig fat; lard, other than that of heading 0209 and 1503	15011090		15%	Cat E (excl)
150120	Pig fat; not lard, other than that of heading 0209 or 1503	15012090		15%	Cat E (excl)
150190	Poultry fat; other than that of heading 0209 or 1503	15019000		15%	Cat E (excl)
150210	Tallow; other than those of heading 1503	15021090		15%	Cat E (excl)
150290	Fats of bovine animals, sheep or goats; excluding tallow, and other than those of heading 1503	15029090		15%	Cat E (excl)
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil; not emulsified or mixed or otherwise prepared	15030090		15%	Cat C (15 yrs)
150410	Oils of fish; fish-liver oils and their fractions, whether or not refined, but not chemically modified	15041099		15%	Cat E (excl)
150420	Fats and oils and their fractions; of fish, (excluding liver-oils)	15042090		15%	Cat E (excl)
150430	Fats and oils and their fractions; of marine mammals	15043090		15%	Cat E (excl)
150500	Wool grease and fatty substances derived therefrom (including lanolin)	15050090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
150600	Animal fats and oils and their fractions; whether or not refined, but not chemically modified, n.e.c. in chapter 15	15060000		15%	Cat C (15 yrs)
150710	Vegetable oils; soya-bean oil and its fractions, crude, whether or not degummed, not chemically modified	15071090		15%	Cat E (excl)
150790	Vegetable oils; soya-bean oil and its fractions, other than crude, whether or not refined, but not chemically modified	15079090		15%	Cat E (excl)
150810	Vegetable oils; ground-nut oil and its fractions, crude, not chemically modified	15081090		15%	Cat C (15 yrs)
150890	Vegetable oils; ground-nut oil and its fractions, other than crude, whether or not refined, but not chemically modified	15089090		15%	Cat C (15 yrs)
150910	Vegetable oils; olive oil and its fractions, virgin, whether or not refined, but not chemically modified	15091080		15%	Cat E (excl)
150990	Vegetable oils; olive oil and its fractions, other than virgin, whether or not refined, but not chemically modified	15099000		15%	Cat E (excl)
151000	Vegetable oils; oils and their fractions n.e.c. in chapter 15, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading no. 1509	15100090		15%	Cat C (15 yrs)
151110	Vegetable oils; palm oil and its fractions, crude, not chemically modified	15111090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
151190	Vegetable oils; palm oil and its fractions, other than crude, whether or not refined, but not chemically modified	15119099		15%	Cat C (15 yrs)
151211	Vegetable oils; sunflower seed or safflower oil and their fractions, crude, not chemically modified	15121199		15%	Cat C (15 yrs)
151219	Vegetable oils; sunflower seed or safflower oil and their fractions, other than crude, whether or not refined, but not chemically modified	15121990		15%	Cat C (15 yrs)
151221	Vegetable oils; cotton-seed oil and its fractions; crude, whether or not gossypol has been removed, not chemically modified	15122190		15%	Cat C (15 yrs)
151229	Vegetable oils; cotton-seed oil and its fractions, other than crude, whether or not refined, but not chemically modified	15122990		15%	Cat C (15 yrs)
151311	Vegetable oils; coconut (copra) oil and its fractions, crude, not chemically modified	15131199		15%	Cat E (excl)
151319	Vegetable oils; coconut (copra) oil and its fractions, other than crude, whether or not refined, but not chemically modified	15131999		15%	Cat E (excl)
151321	Vegetable oils; palm kernel or babassu oil and their fractions, crude, not chemically modified	15132190		15%	Cat E (excl)
151329	Vegetable oils; palm kernel or babassu oil and their fractions, other than crude, whether or not refined, but not chemically modified	15132990		15%	Cat E (excl)
151411	Vegetable oils; low erucic acid rape or colza oil and its fractions, crude	15141190		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
151419	Vegetable oils; low erucic acid rape or colza oil and its fractions, other than crude, but not chemically modified	15141990		15%	Cat C (15 yrs)
151491	Vegetable oils; excluding low erucic acid rape or colza oil and its fractions, crude	15149190		15%	Cat C (15 yrs)
151499	Vegetable oils; excluding low erucic acid rape or colza oil and its fractions, other than crude, but not chemically modified	15149990		15%	Cat C (15 yrs)
151511	Vegetable oils; linseed oil and its fractions, crude, not chemically modified	15151100		15%	Cat C (15 yrs)
151519	Vegetable oils; linseed oil and its fractions, other than crude, whether or not refined, but not chemically modified	15151990		15%	Cat C (15 yrs)
151521	Vegetable oils; maize (corn) oil and its fractions, crude, not chemically modified	15152190		15%	Cat C (15 yrs)
151529	Vegetable oils; maize (corn) oil and its fractions, other than crude, whether or not refined, but not chemically modified	15152990		15%	Cat C (15 yrs)
151530	Vegetable oils; castor oil and its fractions, whether or not refined, but not chemically modified	15153090		15%	Cat C (15 yrs)
151550	Vegetable oils; sesame oil and its fractions, whether or not refined, but not chemically modified	15155099		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
151590	Vegetable fats and oils and their fractions; fixed, n.e.c. in heading no. 1515, whether or not refined, but not chemically modified	15159099		15%	Cat C (15 yrs)
151610	Animal fats and oils and their fractions; partly or wholly hydrogenated, inter esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	15161090		15%	Cat E (excl)
151620	Vegetable fats and oils and their fractions; partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	15162098		15%	Cat E (excl)
151710	Margarine; excluding liquid margarine	15171090		15%	Cat E (excl)
151790	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils of heading no. 1516	15179099		15%	Cat E (excl)
151800	Animal or vegetable fats and oils and their fractions; oxidised, boiled or otherwise chemically modified, (excluding those of heading no. 1516), inedible mixtures or preparations of fats or oils	15180099		15%	Cat C (15 yrs)
152000	Glycerol, crude; glycerol waters and glycerol lyes	15200000		15%	Cat C (15 yrs)
152110	Vegetable waxes (other than triglycerides); whether or not refined or coloured	15211000		15%	Cat C (15 yrs)
152190	Waxes, other than vegetable, n.e.c. in heading no. 1521; whether or not refined or coloured	15219099		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	15220099		15%	Cat C (15 yrs)
160100	Meat preparations; sausages and similar products, of meat, meat offal or blood, and food preparations based on these products	16010010		9%	Cat E (excl)
160100	Meat preparations; sausages and similar products, of meat, meat offal or blood, and food preparations based on these products	16010099	Pork	9%	Cat E (excl)
160100	Meat preparations; sausages and similar products, of meat, meat offal or blood, and food preparations based on these products	16010099	Others	9%	Cat E (excl)
160210	Meat preparations; homogenised preparations of meat, meat offal or blood	16021000		9%	Cat E (excl)
160220	Meat preparations; of the prepared or preserved liver of any animal (excluding homogenised preparations)	16022090		9%	Cat E (excl)
160231	Meat preparations; of turkeys, prepared or preserved meat or meat offal (excluding livers and homogenised preparations)	16023180		9%	Cat E (excl)
160232	Meat preparations; of the poultry of heading no. 0105, (i.e. of fowls of the species Gallus domesticus)	16023290		9%	Cat E (excl)
160239	Meat preparations; of poultry (excluding turkeys), prepared or preserved meat or meat offal (excluding livers and homogenised preparations)	16023985		9%	Cat E (excl)
160241	Meat preparations; of swine, hams and cuts thereof, prepared or preserved (excluding homogenised preparations)	16024190		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
160242	Meat preparations; of swine, shoulders and cuts thereof, prepared or preserved (excluding homogenised preparations)	16024290		9%	Cat E (excl)
160249	Meat preparations; of swine, meat or meat offal (including mixtures), prepared or preserved, n.e.c. in heading no. 1602	16024990		9%	Cat E (excl)
160250	Meat preparations; of bovine animals, meat or meat offal, prepared or preserved (excluding livers and homogenised preparations)	16025095		9%	Cat E (excl)
160290	Meat preparations; of meat, meat offal or the blood of any animal, n.e.c. in heading no. 1602	16029099		9%	Cat E (excl)
160300	Extracts and juices; of meat, fish or crustaceans, molluscs or other aquatic invertebrates	16030080		9%	Cat E (excl)
160411	Fish preparations; salmon, prepared or preserved, whole or in pieces (but not minced)	16041100		19%	Cat E (excl)
160412	Fish preparations; herrings, prepared or preserved, whole or in pieces (but not minced)	16041299		19%	Cat E (excl)
160413	Fish preparations; sardines, sardinella and brisling or sprats, prepared or preserved, whole or in pieces (but not minced)	16041390		19%	Cat E (excl)
160414	Fish preparations; tunas, skipjack and Atlantic bonito (sarda spp.), prepared or preserved, whole or in pieces (but not minced)	16041490		19%	Cat E (excl)
160415	Fish preparations; mackerel, prepared or preserved, whole or in pieces (but not minced)	16041590		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
160416	Fish preparations; anchovies, prepared or preserved, whole or in pieces (but not minced)	16041600		19%	Cat E (excl)
160417	Fish preparations; eels, prepared or preserved, whole or in pieces (but not minced)	16041700		19%	Cat E (excl)
160418	Fish preparations; shark fins, prepared or preserved, whole or in pieces (but not minced)	16041800		19%	Cat E (excl)
160419	Fish preparations; fish prepared or preserved, whole or in pieces (but not minced), n.e.c. in heading no. 1604	16041997		19%	Cat E (excl)
160420	Fish preparations; fish minced or in forms n.e.c. in heading no. 1604, prepared or preserved	16042090		19%	Cat E (excl)
160431	Fish preparations; caviar	16043100		19%	Cat E (excl)
160432	Fish preparations; caviar substitutes, prepared from fish eggs	16043200		19%	Cat E (excl)
160510	Crustacean preparations; crab, prepared or preserved	16051000		19%	Cat E (excl)
160521	Crustacean preparations; shrimps and prawns, prepared or preserved, not in airtight containers	16052190		19%	Cat E (excl)
160529	Crustacean preparations; shrimps and prawns, prepared or preserved, in airtight containers	16052900		19%	Cat E (excl)
160530	Crustacean preparations; lobster, prepared or preserved	16053090		19%	Cat E (excl)
160540	Crustacean preparations; other than crab, shrimps, prawns, and lobsters, prepared or preserved	16054000		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
160551	Mollusc preparations; oysters, prepared or preserved	16055100		19%	Cat E (excl)
160552	Mollusc preparations; scallops, including queen scallops, prepared or preserved	16055200		19%	Cat E (excl)
160553	Mollusc preparations; mussels, prepared or preserved	16055390		19%	Cat E (excl)
160554	Mollusc preparations; cuttle fish and squid, prepared or preserved	16055400		19%	Cat E (excl)
160555	Mollusc preparations; octopus, prepared or preserved	16055500		19%	Cat E (excl)
160556	Mollusc preparations; clams, cockles and arkshells, prepared or preserved	16055600		19%	Cat E (excl)
160557	Mollusc preparations; abalone, prepared or preserved	16055700		19%	Cat E (excl)
160558	Mollusc preparations; snails, other than sea snails, prepared or preserved	16055800		19%	Cat E (excl)
160559	Mollusc preparations; n.e.c. in item no. 1605.5, preparations such as pastes, sausages, prepared meals and the like	16055900		19%	Cat E (excl)
160561	Aquatic invertebrates; sea cucumbers, prepared or preserved	16056100		19%	Cat E (excl)
160562	Aquatic invertebrates; sea urchins, prepared or preserved	16056200		19%	Cat E (excl)
160563	Aquatic invertebrates; jellyfish, prepared or preserved	16056300		19%	Cat E (excl)
160569	Aquatic invertebrates; other than crustaceans, molluscs, sea cucumbers, sea urchins, and jellyfish, prepared or preserved	16056900		19%	Cat E (excl)
170112	Sugars; beet sugar, raw, in solid form, not containing added flavouring or colouring matter	17011290		25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
170113	Sugars; cane sugar, raw, in solid form, as specified in Subheading Note 2 to this chapter, not containing added flavouring or colouring matter	17011390		25%	Cat E (excl)
170114	Sugars; cane sugar, raw, in solid form, other than as specified in Subheading Note 2 to this chapter, not containing added flavouring or colouring matter	17011490		25%	Cat E (excl)
170191	Sugars; sucrose, chemically pure, in solid form, containing added flavouring or colouring matter	17019100		25%	Cat E (excl)
170199	Sugars; sucrose, chemically pure, in solid form, not containing added flavouring or colouring matter	17019990		25%	Cat E (excl)
170211	Sugars; lactose and lactose syrup, containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	17021100		30%	Cat E (excl)
170219	Sugars; lactose and lactose syrup, containing by weight less than 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	17021900		30%	Cat E (excl)
170220	Sugars; maple sugar, chemically pure, in solid form; maple syrup, not containing added flavouring or colouring matter	17022090		30%	Cat E (excl)
170230	Sugars; glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose, the syrup not containing added flavouring or colouring matter	17023090		30%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
170240	Sugars; glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar, the syrup not containing added flavouring or colouring matter	17024090		30%	Cat E (excl)
170250	Sugars; fructose, chemically pure, in solid form	17025000		30%	Cat E (excl)
170260	Sugars; fructose, other than chemically pure fructose, and fructose syrup (containing in the dry state more than 50% by weight of fructose), excluding invert sugar	17026095		30%	Cat E (excl)
170290	Sugars; n.e.c. in heading no. 1702, including invert sugar and other sugar and sugar syrup blends containing, in the dry state, 50% by weight of fructose	17029095		30%	Cat E (excl)
170310	Sugars; molasses, from sugar cane, resulting from the extraction or refining of sugar	17031000		30%	Cat E (excl)
170390	Sugars; molasses, from sugar beet, resulting from the extraction or refining of sugar	17039000		30%	Cat E (excl)
170410	Sugar confectionery; chewing gum, whether or not sugar-coated, not containing cocoa	17041090		30%	Cat E (excl)
170490	Sugar confectionery; (excluding chewing gum, including white chocolate), not containing cocoa	17049099		30%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
180100	Cocoa beans; whole or broken, raw or roasted	18010000		30%	Cat E (excl)
180200	Cocoa; shells, husks, skins and other cocoa waste	18020000		0%	Cat D (20 yrs)
180310	Cocoa; paste, not defatted	18031000		30%	Cat E (excl)
180320	Cocoa; paste, wholly or partly defatted	18032000		30%	Cat E (excl)
180400	Cocoa; butter, fat and oil	18040000		30%	Cat E (excl)
180500	Cocoa; powder, not containing added sugar or other sweetening matter	18050000		15%	Cat E (excl)
180610	Cocoa; powder, containing added sugar or other sweetening matter	18061090		15%	Cat E (excl)
180620	Chocolate & other food preparations containing cocoa; in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, content exceeding 2kg	18062095		30%	Cat E (excl)
180631	Chocolate and other food preparations containing cocoa; in blocks, slabs or bars, filled, weighing 2kg or less	18063100		30%	Cat E (excl)
180632	Chocolate and other food preparations containing cocoa; in blocks, slabs or bars, (not filled), weighing 2kg or less	18063290		30%	Cat E (excl)
180690	Chocolate and other food preparations containing cocoa; n.e.c. in chapter 18	18069090		30%	Cat E (excl)
190110	Food preparations; of flour, meal, starch, malt extract or milk products, suitable for infants or young children, put up for retail sale	19011000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
190120	Food preparations; mixes and doughs for the preparation of bread, pastry, cakes, biscuits and other bakers' wares	19012000		15%	Cat E (excl)
190190	Food preparations; of flour, meal, starch, malt extract or milk products, for uses n.e.c. in heading no. 1901	19019099		15%	Cat E (excl)
190211	Food preparations; pasta, containing eggs, uncooked, not stuffed or otherwise prepared	19021100		15%	Cat E (excl)
190219	Food preparations; pasta, uncooked (excluding that containing eggs), not stuffed or otherwise prepared	19021990		15%	Cat E (excl)
190220	Food preparations; pasta, stuffed (with meat or other substances), whether or not cooked or otherwise prepared	19022099		15%	Cat E (excl)
190230	Food preparations; pasta (excluding stuffed), cooked or otherwise prepared	19023090		15%	Cat E (excl)
190240	Food preparations; couscous	19024090		15%	Cat E (excl)
190300	Food preparations; tapioca and substitutes thereof, prepared from starch in the form of flakes, grains, pearls, siftings or similar	19030000		0%	Cat D (20 yrs)
190410	Food preparations; obtained by the swelling or roasting of cereals or cereal products	19041090		15%	Cat E (excl)
190420	Food preparations; obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	19042099		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
190430	Prepared foods obtained by the swelling or roasting of cereals or cereal products (e.g. corn flakes); cereals, not maize (corn), in grain form or in the form of flakes or other worked grains, from bulgur wheat	19043000		15%	Cat E (excl)
190490	Food preparations; cereal or cereal products (excluding maize), in grain form, pre-cooked or otherwise prepared	19049080		15%	Cat E (excl)
190510	Food preparations; crispbread, whether or not containing cocoa	19051000		15%	Cat E (excl)
190520	Food preparations; gingerbread and the like, whether or not containing cocoa	19052090		30%	Cat E (excl)
190531	Food preparations; sweet biscuits, whether or not containing cocoa	19053199		30%	Cat E (excl)
190532	Food preparations; waffles and wafers, whether or not containing cocoa	19053299		30%	Cat E (excl)
190540	Food preparations; rusks, toasted bread and similar toasted products, whether or not containing cocoa	19054090		15%	Cat E (excl)
190590	Food preparations; bakers' wares n.e.c. in heading no. 1605, whether or not containing cocoa; communion wafers, empty cachets suitable for pharmaceutical use, sealing wafers, rice papers and similar products	19059010	Cabin biscuits	0%	Cat D (20 yrs)
190590	Food preparations; bakers' wares n.e.c. in heading no. 1605, whether or not containing cocoa; communion wafers, empty cachets suitable for pharmaceutical use, sealing wafers, rice papers and similar products	19059080	Other	30%	Cat E (excl)
200110	Vegetable preparations; cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	20011000		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200190	Vegetable preparations; vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excluding cucumbers and gherkins)	20019097		9%	Cat E (excl)
200210	Vegetable preparations; tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	20021090		9%	Cat E (excl)
200290	Vegetable preparations; tomatoes, (other than whole or in pieces), prepared or preserved otherwise than by vinegar or acetic acid	20029099		9%	Cat E (excl)
200310	Vegetable preparations; mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	20031030		9%	Cat E (excl)
200390	Vegetable preparations; mushrooms and truffles, other than mushrooms of the genus Agaricus, prepared or preserved otherwise than by vinegar or acetic acid	20039090		9%	Cat E (excl)
200410	Vegetable preparations; potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	20041099		15%	Cat E (excl)
200490	Vegetable preparations; vegetables and mixtures of vegetables (excluding potatoes), prepared or preserved otherwise than by vinegar or acetic acid, frozen	20049098		15%	Cat E (excl)
200510	Vegetable preparations; homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20051000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200520	Vegetable preparations; potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20052080		15%	Cat E (excl)
200540	Vegetable preparations; peas (pisum sativum), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20054000		15%	Cat E (excl)
200551	Vegetable preparations; beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20055100		15%	Cat E (excl)
200559	Vegetable preparations; beans, (not shelled), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20055900		15%	Cat E (excl)
200560	Vegetable preparations; asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20056000		15%	Cat E (excl)
200570	Vegetable preparations; olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20057000		15%	Cat E (excl)
200580	Vegetable preparations; sweetcorn (zea mays var. saccharata), prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20058000		15%	Cat E (excl)
200591	Vegetable preparations; bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20059100		15%	Cat E (excl)
200599	Vegetable preparations; vegetables and mixtures of vegetables n.e.c. in heading no. 2005, prepared or preserved otherwise than by vinegar or acetic acid, not frozen	20059980		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised)	20060099		15%	Cat E (excl)
200710	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes; homogenised, cooked preparations, whether or not containing added sugar or other sweetening matter	20071099		15%	Cat E (excl)
200791	Jams, jellies, marmalades, purees and pastes; of citrus fruit, being cooked preparations (excluding homogenised), whether or not containing added sugar or other sweetening matter	0079190		15%	Cat E (excl)
200799	Jams, fruit jellies, marmalades, purees and pastes; of fruit or nuts n.e.c. in heading no. 2007, cooked preparations (excluding homogenised), whether or not containing added sugar or other sweetening matter	20079997		15%	Cat E (excl)
200811	Nuts; ground-nuts, whether or not containing added sugar, other sweetening matter or spirit	20081198		15%	Cat E (excl)
200819	Nuts and other seeds; whether or not containing added sugar, other sweetening matter or spirit (excluding ground-nuts except in mixtures)	20081999		15%	Cat E (excl)
200820	Fruit; pineapples, prepared or preserved in ways n.e.c. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	20082090		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200830	Fruit; citrus, prepared or preserved in ways n.e.c. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	20083090		15%	Cat E (excl)
200840	Fruit; pears, prepared or preserved in ways n.e.c. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	20084090		15%	Cat E (excl)
200850	Fruit; apricots, prepared or preserved in ways n.e.c. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	20085098		15%	Cat E (excl)
200860	Fruit; cherries, prepared or preserved in ways n.e.c. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	20086090		15%	Cat E (excl)
200870	Fruit; peaches, including nectarines, prepared or preserved in ways n.e.c. in heading no. 2007 and 2008, whether or not containing added sugar, other sweetening matter or spirit	20087098		15%	Cat E (excl)
200880	Fruit; strawberries, prepared or preserved in ways n.e.c. in heading no. 2007, whether or not containing added sugar, other sweetening matter or spirit	20088090		15%	Cat E (excl)
200891	Fruit, palm hearts; prepared or preserved, whether or not containing added sugar, other sweetening matter or spirit	20089100		15%	Cat E (excl)
200893	Fruit; cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea), prepared or preserved, whether or not containing added sugar, other sweetening matter or spirit	20089399		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200897	Fruit, nuts and other edible parts of plants; mixtures (other than those of subheading no 2008.19); prepared or preserved in ways n.e.c. in headings 2007 and 2008, whether or not containing added sugar, or other sweetening matter or spirit, n.e.c.	20089798		15%	Cat E (excl)
200899	Fruit, nuts and other edible parts of plants; prepared or preserved, whether or not containing added sugar, other sweetening matter or spirit, n.e.c. in heading no. 2008	20089999		15%	Cat E (excl)
200911	Juice; orange, frozen, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	20091199		12%	Cat E (excl)
200912	Juice; orange, not frozen, of a Brix value not exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20091200		12%	Cat E (excl)
200919	Juice; orange, not frozen, of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20091998		12%	Cat E (excl)
200921	Juice; grapefruit (including pomelo), of a Brix value not exceeding 20, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	20092100		12%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200929	Juice; grapefruit (including pomelo), of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20092999		12%	Cat E (excl)
200931	Juice; of single citrus fruit (excluding orange or grapefruit), of a Brix value not exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20093199		12%	Cat E (excl)
200939	Juice; of single citrus fruit (excluding orange or grapefruit), of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20093999		12%	Cat E (excl)
200941	Juice; pineapple, of a Brix value not exceeding 20, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	20094199		12%	Cat E (excl)
200949	Juice; pineapple, of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20094999		12%	Cat E (excl)
200950	Juice; tomato, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20095090		12%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
200961	Juice; grape, of a Brix value not exceeding 30, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	20096190		12%	Cat E (excl)
200969	Juice; grape, of a Brix value exceeding 30, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20096990		12%	Cat E (excl)
200971	Juice; apple, of a Brix value not exceeding 20, unfermented, (not containing added spirit), whether or not containing added sugar or other sweetening matter	20097199		12%	Cat E (excl)
200979	Juice; apple, of a Brix value exceeding 20, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20097998		12%	Cat E (excl)
200981	Juice; Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20098199		15%	Cat E (excl)
200989	Juice; of any single fruit or vegetable n.e.c. in heading no. 2009, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20098999		15%	Cat E (excl)
200990	Juices; mixtures of fruits or vegetables, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter	20099098		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
210111	Extracts, essences and concentrates; of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	21011100		30%	Cat E (excl)
210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	21011298		30%	Cat E (excl)
210120	Extracts, essences and concentrates; of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	21012098		15%	Cat E (excl)
210130	Chicory, roasted and other roasted coffee substitutes; extracts, essences and concentrates thereof	21013099		30%	Cat E (excl)
210210	Yeasts; active	21021090		15%	Cat E (excl)
210220	Yeasts; inactive, other single-cell micro-organisms, dead	21022090		15%	Cat E (excl)
210230	Baking powders; prepared	21023000		15%	Cat E (excl)
210310	Sauces; soya	21031000		15%	Cat E (excl)
210320	Sauces; tomato ketchup and other tomato sauces	21032000		15%	Cat E (excl)
210330	Mustard flour and meal and prepared mustard	21033090		15%	Cat E (excl)
210390	Sauces and preparations therefor; mixed condiments and mixed seasonings	21039090		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
210410	Soups and broths and preparations therefor	21041000		15%	Cat E (excl)
210420	Homogenised composite food preparations	21042000		15%	Cat E (excl)
210500	Ice cream and other edible ice; whether or not containing cocoa	21050099		19%	Cat E (excl)
210610	Protein; concentrates and textured protein substances	21061080		33%	Cat E (excl)
210690	Food preparations; n.e.c. in item no. 2106.10	21069098		15%	Cat E (excl)
220110	Waters; mineral and aerated, including natural or artificial, (not containing added sugar or other sweetening matter nor flavoured)	22011090	Natural water	0%	Cat D (20 yrs)
220110	Waters; mineral and aerated, including natural or artificial, (not containing added sugar or other sweetening matter nor flavoured)	22011090	Aerated water	0%	Cat D (20 yrs)
220110	Waters; mineral and aerated, including natural or artificial, (not containing added sugar or other sweetening matter nor flavoured)	22011090	Other	0%	Cat D (20 yrs)
220190	Waters; other than mineral and aerated, (not containing added sugar or other sweetening matter nor flavoured), ice and snow	22019000		0%	Cat D (20 yrs)
220210	Waters; including mineral and aerated, containing added sugar or other sweetening matter or flavoured	22021000		25%	Cat E (excl)
220210	Waters; including mineral and aerated, containing added sugar or other sweetening matter or flavoured	22021000	Cordial	25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
220210	Waters; including mineral and aerated, containing added sugar or other sweetening matter or flavoured	22021000	Others	25%	Cat E (excl)
220291	Non-alcoholic beverages; non-alcoholic beer	22029100		25%	Cat E (excl)
220299	Non-alcoholic beverages; other than non-alcoholic beer, n.e.c. in item no. 2202.10, not including fruit or vegetable juices of heading no. 2009	22029999		25%	Cat E (excl)
220300	Beer; made from malt	22030010	Not exceeding 5%	25%	Cat E (excl)
220300	Beer; made from malt	22030010	Exceeding 5%	25%	Cat E (excl)
220300	Beer; made from malt	22030010	Other	25%	Cat E (excl)
220410	Wine; sparkling	22041098		25%	Cat E (excl)
220421	Wine; still, in containers holding 2 litres or less	22042198		25%	Cat E (excl)
220422	Wine; still, in containers holding more than 2 litres but not more than 10 litres	22042298		25%	Cat E (excl)
220429	Wine; still, in containers holding more than 10 litres	22042998		25%	Cat E (excl)
220430	Grape must; n.e.c. in heading no. 2009, n.e.c. in item no. 2204.2	22043098		25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
220510	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding 2 litres or less	22051090		25%	Cat E (excl)
220590	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding more than 2 litres	22059090		25%	Cat E (excl)
220600	Beverages, fermented; (e.g. cider, perry, mead, sake)	22060089		25%	Cat E (excl)
220710	Undenatured ethyl alcohol; of an alcoholic strength by volume of 80% vol. or higher	22071000		25%	Cat E (excl)
220720	Ethyl alcohol and other spirits; denatured, of any strength	22072000		25%	Cat E (excl)
220820	Spirits obtained by distilling grape wine or grape marc	22082089		25%	Cat E (excl)
220830	Whiskies	22083088		25%	Cat E (excl)
220840	Rum and other spirits obtained by distilling fermented sugar-cane products	22084099		25%	Cat E (excl)
220850	Gin and geneva	22085099		25%	Cat E (excl)
220860	Vodka	22086099		25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
220870	Liqueurs and cordials	22087090		25%	Cat E (excl)
HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
220890	Spirits, liqueurs and other spirituous beverages; n.e.c. in heading no. 2208	22089099		25%	Cat E (excl)
220900	Vinegar and substitutes for vinegar; obtained from acetic acid	22090099		15%	Cat E (excl)
230110	Flours, meals and pellets; of meat or meat offal, greaves	23011000		0%	Cat B (10 yrs)
230120	Flours, meals and pellets; of fish or of crustaceans, molluscs or other aquatic invertebrates	23012000		0%	Cat B (10 yrs)
230210	Bran, sharps and other residues; of maize (corn), whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	23021090		0%	Cat B (10 yrs)
230230	Bran, sharps and other residues; of wheat, whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	23023090		0%	Cat B (10 yrs)
230240	Bran, sharps and other residues; of other cereals, whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	23024090		0%	Cat B (10 yrs)
230250	Bran, sharps and other residues; of leguminous plants, whether or not in the form of pellets, derived from the sifting, milling or other workings thereof	23025000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
230310	Residues of starch manufacture and similar residues; whether or not in the form of pellets	23031090		0%	Cat B (10 yrs)
230320	Beet-pulp, bagasse and other waste of sugar manufacture; whether or not in the form of pellets	23032090		0%	Cat B (10 yrs)
230330	Brewing or distilling dregs and waste; whether or not in the form of pellets	23033000		0%	Cat B (10 yrs)
230400	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	23040000		0%	Cat B (10 yrs)
230500	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	23050000		0%	Cat B (10 yrs)
230610	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of cotton seed oils	23061000		0%	Cat B (10 yrs)
230620	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of linseed oils	23062000		0%	Cat B (10 yrs)
230630	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of sunflower seed oils	23063000		0%	Cat B (10 yrs)
230641	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seed oils	23064100		0%	Cat B (10 yrs)
230649	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of rape seed oils (other than low erucic acid rape or colza)	23064900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
230650	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra seed oils	23065000		0%	Cat B (10 yrs)
230660	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels oils	23066000		0%	Cat B (10 yrs)
230690	Oil-cake and other solid residues; whether or not ground or in the form of pellets, resulting from the extraction of oils, n.e.c. in heading no. 2306	23069090		0%	Cat B (10 yrs)
230700	Wine lees; argol	23070090		0%	Cat B (10 yrs)
230800	Vegetable materials and vegetable waste, vegetable residues and by-products; whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	23080090		0%	Cat B (10 yrs)
230910	Dog or cat food; put up for retail sale, used in animal feeding	23091090		15%	Cat C (15 yrs)
230990	Dog or cat food; (not put up for retail sale), used in animal feeding	23099096		0%	Cat B (10 yrs)
240110	Tobacco, (not stemmed or stripped)	24011095		15%	Cat E (excl)
240120	Tobacco; partly or wholly stemmed or stripped	24012095		15%	Cat E (excl)
240130	Tobacco refuse	24013000		15%	Cat E (excl)
240210	Cigars, cheroots and cigarillos; containing tobacco including the weight of every band, wrapper or attachment thereto	24021000		25%	Cat E (excl)
240220	Cigarettes; containing tobacco	24022090		25%	Cat E (excl)
240290	Cigars, cigarillos and cheroots; containing tobacco substitutes including the weight of every band, wrapper or attachment thereto	24029000		25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
240311	Tobacco; smoking, water pipe tobacco as specified in Subheading Note 1 to this Chapter, whether or not containing tobacco substitutes in any proportion	24031100		25%	Cat E (excl)
240319	Tobacco; smoking, other than water pipe tobacco, whether or not containing tobacco substitutes in any proportion	24031990		25%	Cat E (excl)
240391	Tobacco; homogenised or reconstituted	24039100		25%	Cat E (excl)
240399	Tobacco; other than homogenised or reconstituted or smoking	24039990		25%	Cat E (excl)
250100	Salt (including table salt and denatured salt); pure sodium chloride whether or not in aqueous solution; sea water	25010099		0%	Cat D (20 yrs)
250200	Iron pyrites; unroasted	25020000		0%	Cat A (5 yrs)
250300	Sulphur of all kinds; other than sublimed, precipitated and colloidal sulphur	25030090		0%	Cat A (5 yrs)
250410	Graphite; natural, in powder or in flakes	25041000		0%	Cat A (5 yrs)
250490	Graphite; natural, in other forms, excluding powder or flakes	25049000		0%	Cat A (5 yrs)
250510	Sands; natural, silica and quartz sands, whether or not coloured	25051000		0%	Cat A (5 yrs)
250590	Sands; natural, (other than silica and quartz sands), whether or not coloured, (other than metal-bearing sands of chapter 26)	25059000		0%	Cat A (5 yrs)
250610	Quartz; other than natural sands	25061000		0%	Cat A (5 yrs)
250620	Quartzite; whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25062000		0%	Cat A (5 yrs)
250700	Kaolin and other kaolinic clays; whether or not calcined	25070080		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
250810	Clays (excluding expanded clays of heading no. 6806); bentonite, whether or not calcined	25081000		0%	Cat A (5 yrs)
250830	Clays (excluding expanded clays of heading no. 6806); fireclay, whether or not calcined	25083000		0%	Cat A (5 yrs)
250840	Clays (excluding expanded clays of heading no. 6806); n.e.c. in heading no. 2508, whether or not calcined	25084000		0%	Cat A (5 yrs)
250850	Clays (excluding expanded clays of heading no. 6806); andalusite, kyanite and sillimanite, whether or not calcined	25085000		0%	Cat A (5 yrs)
250860	Clays (excluding expanded clays of heading no. 6806); mullite	25086000		0%	Cat A (5 yrs)
250870	Clays (excluding expanded clays of heading no. 6806); chamotte or dinas earths	25087000		0%	Cat A (5 yrs)
250900	Chalk	25090000		0%	Cat A (5 yrs)
251010	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk; unground	25101000		0%	Cat A (5 yrs)
251020	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk; ground	25102000		0%	Cat A (5 yrs)
251110	Barium sulphate (barytes); natural	25111000		0%	Cat A (5 yrs)
251120	Barium carbonate (witherite); natural, whether or not calcined, other than barium oxide of heading no. 2816	25112000		0%	Cat A (5 yrs)
251200	Siliceous fossil meals (e.g. kieselguhr, tripolite and diatomite) and similar siliceous earths; whether or not calcined, of an apparent specific gravity of 1 or less	25120000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
251310	Pumice stone, whether or not heat treated	25131000		0%	Cat A (5 yrs)
251320	Emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	25132000		0%	Cat A (5 yrs)
251400	Slate; whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25140000		0%	Cat A (5 yrs)
251511	Marble and travertine; having a specific gravity of 2.5 or more, crude or roughly trimmed by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25151100		0%	Cat A (5 yrs)
251512	Marble and travertine; merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, having a specific gravity of 2.5 or more	25151200		0%	Cat A (5 yrs)
251520	Ecaussine and other calcareous monumental or building stone; alabaster, having a specific gravity of 2.5 or more	25152000		0%	Cat A (5 yrs)
251611	Granite; crude or roughly trimmed	25161100		0%	Cat A (5 yrs)
251612	Granite; merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25161200		0%	Cat A (5 yrs)
251620	Sandstone;. whether or not roughly trimmed, cut, by sawing etc, into blocks or slabs of a rectangular (including square) shape	25162000		0%	Cat A (5 yrs)
251690	Monumental or building stone; n.e.c. in heading no. 2516, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	25169000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
251710	Pebbles, gravel, broken or crushed stone; of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	25171080		0%	Cat A (5 yrs)
251720	Macadam of slag, dross or similar industrial waste; whether or not incorporating the materials in item no. 2517.10	25172000		0%	Cat A (5 yrs)
251730	Tarred macadam	25173000		0%	Cat A (5 yrs)
251741	Stones; of marble, in granules, chippings and powder, whether or not heat-treated	25174100		0%	Cat A (5 yrs)
251749	Stones; of heading no. 2515 or 2516 (excluding marble), in granules, chippings and powder, whether or not heat-treated	25174900		0%	Cat A (5 yrs)
251810	Dolomite, not calcined or sintered; including dolomite roughly trimmed, or merely cut by sawing or otherwise into blocks or slabs of rectangular (including square) shape	25181000		0%	Cat A (5 yrs)
251820	Dolomite, calcined or sintered; including dolomite roughly trimmed, or merely cut by sawing or otherwise into blocks or slabs of rectangular (including square) shape	25182000		0%	Cat A (5 yrs)
251830	Dolomite ramming mix	25183000		0%	Cat A (5 yrs)
251910	Magnesium carbonate (magnesite); natural	25191000		0%	Cat A (5 yrs)
251990	Magnesia, fused or dead-burned (sintered); whether or not containing small quantities of other oxides added before sintering, other magnesium oxide, whether or not pure, (not natural magnesium carbonate)	25199090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
252010	Gypsum; anhydrite	25201000		0%	Cat A (5 yrs)
252020	Plasters; (consisting of calcined gypsum or calcium sulphate), whether or not coloured, with or without small quantities of accelerators or retarders	25202000		0%	Cat A (5 yrs)
252100	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	25210000		0%	Cat A (5 yrs)
252210	Quicklime; excluding calcium oxide and hydroxide of heading no. 2825	25221000		0%	Cat A (5 yrs)
252220	Slaked lime; excluding calcium oxide and hydroxide of heading no. 2825	25222000		0%	Cat A (5 yrs)
252230	Hydraulic lime; excluding calcium oxide and hydroxide of heading no. 2825	25223000		0%	Cat A (5 yrs)
252310	Cement clinkers (whether or not coloured)	25231000		0%	Cat A (5 yrs)
252321	Cement; portland, white, whether or not artificially coloured	25232100		0%	Cat A (5 yrs)
252329	Cement; portland, other than white, whether or not artificially coloured	25232900		0%	Cat A (5 yrs)
252330	Cement; aluminous (ciment fondu), whether or not coloured or in the form of clinkers	25233000		0%	Cat A (5 yrs)
252390	Cement; hydraulic kinds n.e.c. in heading no. 2523	25239000		0%	Cat A (5 yrs)
252410	Asbestos; crocidolite (blue asbestos)	25241000		0%	Cat A (5 yrs)
252490	Asbestos; other than crocidolite (blue asbestos)	25249000		0%	Cat A (5 yrs)
252510	Mica; crude and rifted into sheets or splittings	25251000		0%	Cat A (5 yrs)
252520	Mica; powder	25252000		0%	Cat A (5 yrs)
252530	Mica; waste	25253000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
252610	Steatite; natural, (not crushed or powdered), whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	25261000		0%	Cat A (5 yrs)
252620	Steatite; natural, crushed, powdered, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	25262000		0%	Cat A (5 yrs)
252800	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight	25280000		0%	Cat A (5 yrs)
252910	Feldspar	25291000		0%	Cat A (5 yrs)
252921	Fluorspar; containing by weight 97% or less of calcium fluoride	25292100		0%	Cat A (5 yrs)
252922	Fluorspar; containing by weight more than 97% of calcium fluoride	25292200		0%	Cat A (5 yrs)
252930	Leucite; nepheline and nepheline syenite	25293000		0%	Cat A (5 yrs)
253010	Vermiculite, perlite and chlorites; unexpanded	25301000		0%	Cat A (5 yrs)
253020	Kieserite, epsomite (natural magnesium sulphates)	25302000		0%	Cat A (5 yrs)
253090	Mineral substances; n.e.c. in chapter 25	25309000		0%	Cat A (5 yrs)
260111	Iron ores and concentrates; non-agglomerated	26011100		0%	Cat A (5 yrs)
260112	Iron ores and concentrates; agglomerated (excluding roasted iron pyrites)	26011200		0%	Cat A (5 yrs)
260120	Iron pyrites; roasted	26012000		0%	Cat A (5 yrs)
260200	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	26020000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
260300	Copper ores and concentrates	26030000		0%	Cat A (5 yrs)
260400	Nickel ores and concentrates	26040000		0%	Cat A (5 yrs)
260500	Cobalt ores and concentrates	26050000		0%	Cat A (5 yrs)
260600	Aluminium ores and concentrates	26060000		0%	Cat A (5 yrs)
260700	Lead ores and concentrates	26070000		0%	Cat A (5 yrs)
260800	Zinc ores and concentrates	26080000		0%	Cat A (5 yrs)
260900	Tin ores and concentrates	26090000		0%	Cat A (5 yrs)
261000	Chromium ores and concentrates	26100000		0%	Cat A (5 yrs)
261100	Tungsten ores and concentrates	26110000		0%	Cat A (5 yrs)
261210	Uranium ores and concentrates	26121090		0%	Cat A (5 yrs)
261220	Thorium ores and concentrates	26122090		0%	Cat A (5 yrs)
261310	Molybdenum ores and concentrates; roasted	26131000		0%	Cat A (5 yrs)
261390	Molybdenum ores and concentrates; other than roasted	26139000		0%	Cat A (5 yrs)
261400	Titanium ores and concentrates	26140000		0%	Cat A (5 yrs)
261510	Zirconium ores and concentrates	26151000		0%	Cat A (5 yrs)
261590	Niobium, tantalum, vanadium ores and concentrates	26159000		0%	Cat A (5 yrs)
261610	Silver ores and concentrates	26161000		0%	Cat A (5 yrs)
261690	Precious metal ores and concentrates; (excluding silver)	26169000		0%	Cat A (5 yrs)
261710	Antimony ores and concentrates	26171000		0%	Cat A (5 yrs)
261790	Ores and concentrates n.e.c. in chapter 26; other than antimony	26179000		0%	Cat A (5 yrs)
261800	Slag, granulated (slag sand); from the manufacture or iron or steel	26180000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
261900	Slag, dross; (other than granulated slag), scalings and other waste from the manufacture of iron or steel	26190090		0%	Cat A (5 yrs)
262011	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly zinc, hard zinc spelter	26201100		0%	Cat A (5 yrs)
262019	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly zinc, other than hard zinc spelter	26201900		0%	Cat A (5 yrs)
262021	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly lead; leaded gasoline sludges and leaded anti-knock compound sludges	26202100		0%	Cat A (5 yrs)
262029	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly lead; excluding leaded gasoline sludges and leaded anti-knock compound sludges	26202900		0%	Cat A (5 yrs)
262030	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly copper	26203000		0%	Cat A (5 yrs)
262040	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly aluminium	26204000		0%	Cat A (5 yrs)
262060	Slag, ash and residues; (not from the manufacture of iron or steel), containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	26206000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
262091	Slag, ash and residues; (not from the manufacture of iron or steel), containing antimony, beryllium, cadmium, chromium or their mixtures	26209100		0%	Cat A (5 yrs)
262099	Slag, ash and residues; (not from the manufacture of iron or steel), containing mainly metals or their compounds, n.e.c. in heading no. 2620	26209995		0%	Cat A (5 yrs)
262110	Slag and ash; ash and residues from the incineration of municipal waste	26211000		0%	Cat A (5 yrs)
262190	Slag and ash n.e.c. in chapter 26; including seaweed ash (kelp) but excluding ash and residues from the incineration of municipal waste	26219000		0%	Cat A (5 yrs)
270111	Coal; anthracite, whether or not pulverised, but not agglomerated	27011100		0%	Cat B (10 yrs)
270112	Coal; bituminous, whether or not pulverised, but not agglomerated	27011290		0%	Cat B (10 yrs)
270119	Coal; (other than anthracite and bituminous), whether or not pulverised but not agglomerated	27011900		0%	Cat B (10 yrs)
270120	Briquettes, ovoids and similar solid fuels; manufactured from coal	27012000		0%	Cat B (10 yrs)
270210	Lignite; whether or not pulverised, but not agglomerated, excluding jet	27021000		0%	Cat B (10 yrs)
270220	Lignite; agglomerated, excluding jet	27022000		0%	Cat B (10 yrs)
270300	Peat; (including peat litter), whether or not agglomerated	27030000		0%	Cat B (10 yrs)
270400	Coke and semi-coke; of coal, lignite or peat, whether or not agglomerated; retort carbon	27040090		0%	Cat B (10 yrs)
270500	Gases; coal, water, producer and similar gases (excluding petroleum and other gaseous hydrocarbons)	27050000		0%	Cat B (10 yrs)
270600	Tar; distilled from coal, lignite or peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	27060000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
270710	Oils and products of the distillation of high temperature coal tar; benzol (benzene)	27071000		0%	Cat B (10 yrs)
270720	Oils and products of the distillation of high temperature coal tar; toluol (toluene)	27072000		0%	Cat B (10 yrs)
270730	Oils and products of the distillation of high temperature coal tar; xylol (xylenes)	27073000		0%	Cat B (10 yrs)
270740	Oils and products of the distillation of high temperature coal tar; naphthalene	27074000		0%	Cat B (10 yrs)
270750	Aromatic hydrocarbon mixtures; n.e.c. in heading no. 2707, of which 65% or more by volume (including losses) distils at 250 degrees Celsius by the ISO 3405 method (equivalent to the ASTM D 86 method)	27075000		0%	Cat B (10 yrs)
270791	Oils and other products of the distillation of high temperature coal tar; creosote oils	27079100		0%	Cat B (10 yrs)
270799	Oils and other products of the distillation of high temperature coal tar; n.e.c. in heading no. 2707	27079999		0%	Cat B (10 yrs)
270810	Pitch; obtained from coal tar or from other mineral tars	27081000		0%	Cat B (10 yrs)
270820	Pitch coke; obtained from coal tar or from other mineral tars	27082000		0%	Cat B (10 yrs)
270900	Oils; petroleum oils and oils obtained from bituminous minerals, crude	27090090		7%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101270	Distillate Fuel	0%	Cat D (20 yrs)
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Super Motor Spirit	8%	Cat E (excl)
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Petrol (AV Gas Fuel)	8%	Cat E (excl)
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Diesel	4%	Cat E (excl))
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Aviaton Gasoline	0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Aviation Gasoline: Jet A1 and Aviation Fuel	0%	Cat E (excl)
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Aviation Gasoline: Other Kerosene & white spirit	0%	Cat D (20 yrs)
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Aviation Gasoline: Residual Fuel Oil	0%	Cat D (20 yrs)
271012	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; light oils and preparations	27101290	Other	0%	Cat D (20 yrs)
271019	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; not light oils and preparations	27101999	Lubricating oils	0%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
271019	Petroleum oils and oils from bituminous minerals, not containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals; not light oils and preparations	27101999	Lubricating greases	0%	Cat C (15 yrs)
271020	Petroleum oils and oils from bituminous minerals, containing biodiesel, not crude, not waste oils; preparations n.e.c, containing by weight 70% or more of petroleum oils or oils from bituminous minerals	27102090		0%	Cat D (20 yrs)
271091	Waste Oils; of petroleum or obtained from bituminous minerals, not crude; and preparations n.e.c., weight 70% or preparations of the same, containing polychlorinated biphenyls (PCBs), polychorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	27109100		0%	Cat D (20 yrs)
271099	Waste Oils; of petroleum or obtained from bituminous minerals, not crude and preparations n.e.c., weight 70% or preparations of the same, not containing polychlorinated biphenyls (PCBs), polychorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	27109900		0%	Cat D (20 yrs)
271111	Petroleum gases and other gaseous hydrocarbons; liquefied, natural gas	27111100		0%	Cat D (20 yrs)
271112	Petroleum gases and other gaseous hydrocarbons; liquefied, propane	27111297		0%	Cat D (20 yrs)
271113	Petroleum gases and other gaseous hydrocarbons; liquefied, butanes	27111397		0%	Cat D (20 yrs)
271114	Petroleum gases and other gaseous hydrocarbons; liquefied, ethylene, propylene, butylene and butadiene	27111400		0%	Cat D (20 yrs)
271119	Petroleum gases and other gaseous hydrocarbons; liquefied, n.e.c. in heading no. 2711	27111900		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
271121	Petroleum gases and other gaseous hydrocarbons; in gaseous state, natural gas	27112100		15%	Cat E (excl)
271129	Petroleum gases and other gaseous hydrocarbons; in gaseous state, other than natural gas	27112900		15%	Cat E (excl)
271210	Petroleum jelly	27121090		15%	Cat C (15 yrs)
271220	Paraffin wax; containing by weight less than 0.75% of oil, obtained by synthesis or by other processes, whether or not coloured	27122090		15%	Cat C (15 yrs)
271290	Paraffin wax; containing by weight 0.75% or more of oil, obtained by synthesis or by other processes, whether or not coloured	27129099		15%	Cat C (15 yrs)
271311	Petroleum coke; (not calcined), obtained from bituminous minerals	27131100		0%	Cat B (10 yrs)
271312	Petroleum coke; calcined, obtained from bituminous minerals	27131200		0%	Cat B (10 yrs)
271320	Petroleum bitumen; obtained from bituminous minerals	27132000		0%	Cat B (10 yrs)
271390	Residues; of petroleum oils or of oils obtained from bituminous minerals	27139090		0%	Cat B (10 yrs)
271410	Bituminous or oil shale and tar sands	27141000		0%	Cat B (10 yrs)
271490	Bitumen and asphalt, natural; asphaltites and asphaltic rock	27149000		0%	Cat B (10 yrs)
271500	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (e.g. bituminous mastics, cut-backs)	27150000		0%	Cat B (10 yrs)
271600	Electrical energy	27160000		0%	Cat B (10 yrs)
280110	Chlorine	28011000		0%	Cat A (5 yrs)
280120	Iodine	28012000		0%	Cat A (5 yrs)
280130	Fluorine; bromine	28013090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
280200	Sulphur; sublimed or precipitated, colloidal sulphur	28020000		0%	Cat A (5 yrs)
280300	Carbon; carbon blacks and other forms of carbon n.e.c.	28030000		0%	Cat A (5 yrs)
280410	Hydrogen	28041000		0%	Cat A (5 yrs)
280421	Gases, rare; argon	28042100		0%	Cat A (5 yrs)
280429	Gases, rare; other than argon	28042990		0%	Cat A (5 yrs)
280430	Nitrogen	28043000		0%	Cat A (5 yrs)
280440	Oxygen	28044000		0%	Cat A (5 yrs)
280450	Boron; tellurium	28045090		0%	Cat A (5 yrs)
280461	Silicon; containing by weight not less than 99.99% of silicon	28046100		0%	Cat A (5 yrs)
280469	Silicon; containing by weight less than 99.99% of silicon	28046900		0%	Cat A (5 yrs)
280470	Phosphorus	28047000		0%	Cat A (5 yrs)
280480	Arsenic	28048000		0%	Cat A (5 yrs)
280490	Selenium	28049000		0%	Cat A (5 yrs)
280511	Alkali or alkali-earth metals; sodium	28051100		0%	Cat A (5 yrs)
280512	Alkali or alkali-earth metals; calcium	28051200		0%	Cat A (5 yrs)
280519	Alkali or alkali-earth metals; other than sodium and calcium	28051990		0%	Cat A (5 yrs)
280530	Earth-metals, rare; scandium and yttrium, whether or not intermixed or interalloyed	28053080		0%	Cat A (5 yrs)
280540	Mercury	28054090		0%	Cat A (5 yrs)
280610	Hydrogen chloride (hydrochloric acid)	28061000		15%	Cat C (15 yrs)
280620	Chlorosulphuric acid	28062000		15%	Cat C (15 yrs)
280700	Sulphuric acid; oleum	28070000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
280800	Nitric acid; sulphonitric acids	28080000		15%	Cat C (15 yrs)
280910	Diphosphorus pentoxide	28091000		15%	Cat C (15 yrs)
280920	Phosphoric acid and polyphosphoric acids	28092000		15%	Cat C (15 yrs)
281000	Oxides of boron; boric acids	28100090		15%	Cat C (15 yrs)
281111	Hydrogen fluoride (hydrofluoric acid)	28111100		15%	Cat C (15 yrs)
281112	Hydrogen cyanide (hydrocyanic acid)	28111200		15%	Cat C (15 yrs)
281119	Inorganic acids; other than hydrogen fluoride	28111980		15%	Cat C (15 yrs)
281121	Carbon dioxide	28112100		15%	Cat C (15 yrs)
281122	Silicon dioxide	28112200		15%	Cat C (15 yrs)
281129	Inorganic oxygen compounds; of non-metals, n.e.c. in item no. 2811.2	28112990		15%	Cat C (15 yrs)
281211	Carbonyl dichloride (phosgene)	28121100		0%	Cat A (5 yrs)
281212	Phosphorus oxychloride	28121200		0%	Cat A (5 yrs)
281213	Phosphorus trichloride	28121300		0%	Cat A (5 yrs)
281214	Phosphorus pentachloride	28121400		0%	Cat A (5 yrs)
281215	Sulphur monochloride	28121500		0%	Cat A (5 yrs)
281216	Sulphur dichloride	28121600		0%	Cat A (5 yrs)
281217	Thionyl chloride	28121700		0%	Cat A (5 yrs)
281219	Arsenic trichloride and other chlorides and chloride oxides, n.e.c. in item no. 2812	28121990		0%	Cat A (5 yrs)
281290	Halides and halide oxides of non-metals; excluding chloride	28129000		0%	Cat A (5 yrs)
281310	Carbon disulphide	28131000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
281390	Sulphides of non-metals, (excluding carbon); commercial phosphorus trisulphide	28139090		0%	Cat A (5 yrs)
281410	Ammonia; anhydrous	28141000		0%	Cat A (5 yrs)
281420	Ammonia; in aqueous solution	28142000		0%	Cat A (5 yrs)
281511	Sodium hydroxide (caustic soda); solid	28151100		0%	Cat A (5 yrs)
281512	Sodium hydroxide (caustic soda); in aqueous solution (soda lye or liquid soda)	28151200		0%	Cat A (5 yrs)
281520	Potassium hydroxide (caustic potash)	28152000		0%	Cat A (5 yrs)
281530	Peroxides of sodium or potassium	28153000		0%	Cat A (5 yrs)
281610	Hydroxide and peroxide of magnesium	28161000		0%	Cat A (5 yrs)
281640	Oxides, hydroxides and peroxides, of strontium or barium	28164000		0%	Cat A (5 yrs)
281700	Zinc; oxide and peroxide	28170000		0%	Cat A (5 yrs)
281810	Aluminium oxide; artificial corundum	28181099		0%	Cat A (5 yrs)
281820	Aluminium oxide; other than artificial corundum	28182000		0%	Cat A (5 yrs)
281830	Aluminium hydroxide	28183000		0%	Cat A (5 yrs)
281910	Chromium trioxide	28191000		0%	Cat A (5 yrs)
281990	Chromium oxides and hydroxides; excluding chromium trioxide	28199090		0%	Cat A (5 yrs)
282010	Manganese dioxide	28201000		0%	Cat A (5 yrs)
282090	Manganese oxides; excluding manganese dioxide	28209090		0%	Cat A (5 yrs)
282110	Iron oxides and hydroxides	28211000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
282120	Earth colours; containing 70% or more by weight of combined iron evaluated as Fe2o3	28212000		0%	Cat A (5 yrs)
282200	Cobalt oxides and hydroxides; commercial cobalt oxides	28220000		0%	Cat A (5 yrs)
282300	Titanium oxides	28230000		0%	Cat A (5 yrs)
282410	Lead; lead monoxide (litharge, massicot)	28241000		0%	Cat A (5 yrs)
282490	Lead oxides; n.e.c. in heading no. 2824	28249000		0%	Cat A (5 yrs)
282510	Hydrazine and hydroxylamine and their inorganic salts	28251000		0%	Cat A (5 yrs)
282520	Lithium oxide and hydroxide	28252000		0%	Cat A (5 yrs)
282530	Vanadium oxides and hydroxides	28253000		0%	Cat A (5 yrs)
282540	Nickel oxides and hydroxides	28254000		0%	Cat A (5 yrs)
282550	Copper oxides and hydroxides	28255000		0%	Cat A (5 yrs)
282560	Germanium oxides and zirconium dioxide	28256000		0%	Cat A (5 yrs)
282570	Molybdenum oxides and hydroxides	28257000		0%	Cat A (5 yrs)
282580	Antimony oxides	28258000		0%	Cat A (5 yrs)
282590	Inorganic bases, metal oxides, hydroxides and peroxides; n.e.c. in heading no. 2825	28259085		0%	Cat A (5 yrs)
282612	Fluorides; of aluminium	28261200		0%	Cat A (5 yrs)
282619	Fluorides; other than of aluminium	28261990		0%	Cat A (5 yrs)
282630	Sodium hexafluoroaluminate (synthetic cryolite)	28263000		0%	Cat A (5 yrs)
282690	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts, n.e.c. in heading no. 2826	28269080		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
282710	Chlorides; of ammonium	28271000		0%	Cat A (5 yrs)
282720	Chlorides; of calcium	28272000		0%	Cat A (5 yrs)
282731	Chlorides; of magnesium	28273100		0%	Cat A (5 yrs)
282732	Chlorides; of aluminium	28273200		0%	Cat A (5 yrs)
282735	Chlorides; of nickel	28273500		0%	Cat A (5 yrs)
282739	Chlorides; other than of ammonium, calcium, magnesium, aluminium and nickel	28273985		0%	Cat A (5 yrs)
282741	Chloride oxides and chloride hydroxides; of copper	28274100		0%	Cat A (5 yrs)
282749	Chloride oxides and chloride hydroxides; other than of copper	28274990		0%	Cat A (5 yrs)
282751	Bromides; of sodium or of potassium	28275100		0%	Cat A (5 yrs)
282759	Bromides and bromide oxides; other than item no. 2827.51	28275900		0%	Cat A (5 yrs)
282760	Iodides and iodide oxides	28276000		0%	Cat A (5 yrs)
282810	Hypochlorites; commercial calcium hypochlorite and other calcium hypochlorites	28281000		0%	Cat A (5 yrs)
282890	Hypochlorites; n.e.c. in heading no. 2828	28289000		0%	Cat A (5 yrs)
282911	Chlorates; of sodium	28291100		0%	Cat A (5 yrs)
282919	Chlorates; other than sodium	28291900		0%	Cat A (5 yrs)
282990	Perchlorates; bromates and perbromates; iodates and periodates	28299080		0%	Cat A (5 yrs)
283010	Sulphides; of sodium, whether or not chemically defined	28301000		0%	Cat A (5 yrs)
283090	Sulphides and polysulphides; whether or not chemically defined, other than sulphides of sodium	28309085		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
283110	Dithionites and sulphoxylates; of sodium	28311000		0%	Cat A (5 yrs)
283190	Dithionites and sulphoxylates; other than sodium	28319000		0%	Cat A (5 yrs)
283210	Sulphites; of sodium	28321000		0%	Cat A (5 yrs)
283220	Sulphites; other than of sodium	28322000		0%	Cat A (5 yrs)
283230	Thiosulphates	28323000		0%	Cat A (5 yrs)
283311	Sodium sulphates; disodium sulphate	28331100		0%	Cat A (5 yrs)
283319	Sodium sulphates; other than disodium sulphate	28331900		0%	Cat A (5 yrs)
283321	Sulphates; of magnesium	28332100		0%	Cat A (5 yrs)
283322	Sulphates; of aluminium	28332200		0%	Cat A (5 yrs)
283324	Sulphates; of nickel	28332400		0%	Cat A (5 yrs)
283325	Sulphates; of copper	28332500		0%	Cat A (5 yrs)
283327	Sulphates; of barium	28332700		0%	Cat A (5 yrs)
283329	Sulphates; n.e.c. in item no. 2833.2	28332980		0%	Cat A (5 yrs)
283330	Alums	28333000		0%	Cat A (5 yrs)
283340	Peroxosulphates (persulphates)	28334000		0%	Cat A (5 yrs)
283410	Nitrites	28341000		0%	Cat A (5 yrs)
283421	Nitrates; of potassium	28342100		0%	Cat A (5 yrs)
283429	Nitrates; of other than potassium	28342980		0%	Cat A (5 yrs)
283510	Phosphinates (hypophosphites) and phosphonates (phosphites), whether or not chemically defined	28351000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
283522	Phosphates; of mono- or disodium, whether or not chemically defined	28352200		0%	Cat A (5 yrs)
283524	Phosphates; of potassium, whether or not chemically defined	28352400		0%	Cat A (5 yrs)
283525	Phosphates; calcium hydrogenorthophosphate (dicalcium phosphate), whether or not chemically defined	28352500		0%	Cat A (5 yrs)
283526	Phosphates; of calcium n.e.c. in item no. 2835.25, whether or not chemically defined	28352600		0%	Cat A (5 yrs)
283529	Phosphates; (other than of mono- or disodium, other than of potassium or of calcium hydrogenorthophosphate (dicalcium phosphate) and excluding other phosphates of calcium), whether or not chemically defined	28352990		0%	Cat A (5 yrs)
283531	Polyphosphates; sodium triphosphate (sodium tripolyphosphate), whether or not chemically defined	28353100		0%	Cat A (5 yrs)
283539	Polyphosphates; other than sodium triphosphate (sodium tripolyphosphate), whether or not chemically defined	28353900		0%	Cat A (5 yrs)
283620	Carbonates; disodium carbonate	28362000		0%	Cat A (5 yrs)
283630	Carbonates; sodium hydrogen carbonate (sodium bicarbonate)	28363000		0%	Cat A (5 yrs)
283640	Carbonates; potassium carbonate	28364000		0%	Cat A (5 yrs)
283650	Carbonates; calcium carbonate	28365000		0%	Cat A (5 yrs)
283660	Carbonates; barium carbonate	28366000		0%	Cat A (5 yrs)
283691	Carbonates; lithium carbonate	28369100		0%	Cat A (5 yrs)
283692	Carbonates; strontium carbonate	28369200		0%	Cat A (5 yrs)
283699	Carbonates; n.e.c. in heading no. 2836 and other than lithium or strontium	28369990		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
283711	Cyanides and cyanide oxides; of sodium	28371100		0%	Cat A (5 yrs)
283719	Cyanides and cyanide oxides; other than of sodium	28371900		0%	Cat A (5 yrs)
283720	Complex cyanides	28372000		0%	Cat A (5 yrs)
283911	Silicates; sodium metasilicates	28391100		0%	Cat A (5 yrs)
283919	Silicates; of sodium (excluding sodium metasilicates)	28391900		0%	Cat A (5 yrs)
283990	Silicates; commercial alkali metal silicates, other than of sodium	28399000		0%	Cat A (5 yrs)
284011	Borates; disodium tetraborate (refined borax), anhydrous	28401100		0%	Cat A (5 yrs)
284019	Borates; disodium tetraborate (refined borax), other than anhydrous	28401990		0%	Cat A (5 yrs)
284020	Borates; n.e.c. in heading no. 2840	28402090		0%	Cat A (5 yrs)
284030	Peroxoborates (perborates)	28403000		0%	Cat A (5 yrs)
284130	Salts; sodium dichromate	28413000		0%	Cat A (5 yrs)
284150	Salts; chromates, dichromates, peroxochromates; n.e.c. in heading no. 2841	28415000		0%	Cat A (5 yrs)
284161	Salts; of oxometallic or peroxometallic acids, manganites, manganates and permanganates, potassium permanganate	28416100		0%	Cat A (5 yrs)
284169	Salts; of oxometallic or peroxometallic acids, manganites, manganates and permanganates, other than potassium permanganate	28416900		0%	Cat A (5 yrs)
284170	Salts; molybdates	28417000		0%	Cat A (5 yrs)
284180	Salts; tungstates (wolframates)	28418000		0%	Cat A (5 yrs)
284190	Salts of oxometallic or peroxometallic acids; n.e.c. in heading no. 2841	28419085		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
284210	Salts of inorganic acids or peroxoacids, double or complex silicates, including aluminosilicates, whether or not chemically defined, excluding azides	28421000		0%	Cat A (5 yrs)
284290	Salts; of inorganic acids or peroxoacids, other than double or complex silicates, including aluminosilicates, whether or not chemically, excluding azides	28429080		0%	Cat A (5 yrs)
284310	Colloidal precious metals; whether or not chemically defined	28431090		0%	Cat A (5 yrs)
284321	Silver compounds; silver nitrates	28432100		0%	Cat A (5 yrs)
284329	Silver compounds; excluding silver nitrates	28432900		0%	Cat A (5 yrs)
284330	Gold compounds	28433000		0%	Cat A (5 yrs)
284390	Inorganic or organic compounds of precious metals, n.e.c.; amalgams	28439090		0%	Cat A (5 yrs)
284410	Uranium; natural uranium and its compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	28441090		0%	Cat A (5 yrs)
284420	Uranium; enriched in U235, plutonium, their compounds, alloys dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	28442099		0%	Cat A (5 yrs)
284430	Uranium; depleted in U235, thorium, their compounds, alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium; compounds of these products	28443099		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
284440	Radioactive elements, isotopes, compounds, n.e.c. in heading no. 2844 alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	28444080		0%	Cat A (5 yrs)
284450	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	28445000		0%	Cat A (5 yrs)
284510	Heavy water (deuterium oxide)	28451000		0%	Cat A (5 yrs)
284590	Isotopes (excluding those of heading no. 2844); compounds, inorganic or organic, of such isotopes, whether or not chemically defined	28459090		0%	Cat A (5 yrs)
284610	Cerium compounds	28461000		0%	Cat A (5 yrs)
284690	Compounds, inorganic or organic (excluding cerium), of rare-earth metals, of yttrium, scandium or of mixtures of these metals	28469090		0%	Cat A (5 yrs)
284700	Hydrogen peroxide; whether or not solidified with urea	28470000		0%	Cat A (5 yrs)
284910	Carbides; of calcium, whether or not chemically defined	28491000		0%	Cat A (5 yrs)
284920	Carbides; of silicon, whether or not chemically defined	28492000		0%	Cat A (5 yrs)
284990	Carbides; whether or not chemically defined, other than of calcium or silicon	28499090		0%	Cat A (5 yrs)
285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading no. 2849	28500090		0%	Cat A (5 yrs)
285210	Inorganic or organic compounds of mercury, excluding amalgams, chemically defined	28521000		0%	Cat A (5 yrs)
285290	Inorganic or organic compounds of mercury; excluding amalgams, not chemically defined,	28529000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
285310	Inorganic compounds; cyanogen chloride (chlorcyan)	28531000		0%	Cat A (5 yrs)
285390	Phosphides, chemically defined or not, not ferrophosphorus; other inorganic compounds n.e.c. (including distilled, conductivity water and water of like purity); liquid air, rare gases removed or not; compressed air; amalgams, not precious metal amalgams	28539090		0%	Cat A (5 yrs)
290110	Acyclic hydrocarbons; saturated	29011000		0%	Cat A (5 yrs)
290121	Acyclic hydrocarbons; unsaturated, ethylene	29012100		0%	Cat A (5 yrs)
290122	Acyclic hydrocarbons; unsaturated, propene (propylene)	29012200		0%	Cat A (5 yrs)
290123	Acyclic hydrocarbons; unsaturated, butene (butylene) and isomers thereof	29012300		0%	Cat A (5 yrs)
290124	Acyclic hydrocarbons; unsaturated, buta-1,3-diene and isoprene	29012400		0%	Cat A (5 yrs)
290129	Acyclic hydrocarbons; unsaturated, n.e.c. in heading no. 2901	29012900		0%	Cat A (5 yrs)
290211	Cyclic hydrocarbons; cyclohexane	29021100		0%	Cat A (5 yrs)
290219	Cyclic hydrocarbons; cyclanes, cyclenes and cycloterpenes, excluding cyclohexane	29021900		0%	Cat A (5 yrs)
290220	Cyclic hydrocarbons; benzene	29022000		0%	Cat A (5 yrs)
290230	Cyclic hydrocarbons; toluene	29023000		0%	Cat A (5 yrs)
290241	Cyclic hydrocarbons; o-xylene	29024100		0%	Cat A (5 yrs)
290242	Cyclic hydrocarbons; m-xylene	29024200		0%	Cat A (5 yrs)
290243	Cyclic hydrocarbons; p-xylene	29024300		0%	Cat A (5 yrs)
290244	Cyclic hydrocarbons; mixed xylene isomers	29024400		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290250	Cyclic hydrocarbons; styrene	29025000		0%	Cat A (5 yrs)
290260	Cyclic hydrocarbons; ethylbenzene	29026000		0%	Cat A (5 yrs)
290270	Cyclic hydrocarbons; cumene	29027000		0%	Cat A (5 yrs)
290290	Cyclic hydrocarbons; n.e.c. in heading no. 2902	29029000		0%	Cat A (5 yrs)
290311	Saturated chlorinated derivatives of acyclic hydrocarbons; chloromethane (methyl chloride) and chloroethane (ethyl chloride)	29031100		0%	Cat A (5 yrs)
290312	Saturated chlorinated derivatives of acyclic hydrocarbons; dichloromethane (methylene chloride)	29031200		0%	Cat A (5 yrs)
290313	Saturated chlorinated derivatives of acyclic hydrocarbons; chloroform (trichloromethane)	29031300		0%	Cat A (5 yrs)
290314	Saturated chlorinated derivatives of acyclic hydrocarbons; carbon tetrachloride	29031400		0%	Cat A (5 yrs)
290315	Saturated chlorinated derivatives of acyclic hydrocarbons; ethylene dichloride (ISO) (1,2-dichloroethane)	29031500		0%	Cat A (5 yrs)
290319	Saturated chlorinated derivatives of acyclic hydrocarbons; n.e.c. in item no. 2903.1	29031900		0%	Cat A (5 yrs)
290321	Unsaturated chlorinated derivatives of acyclic hydrocarbons; vinyl chloride (chloroethylene)	29032100		0%	Cat A (5 yrs)
290322	Unsaturated chlorinated derivatives of acyclic hydrocarbons; trichloroethylene	29032200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290323	Unsaturated chlorinated derivatives of acyclic hydrocarbons; tetrachloroethylene (perchloroethylene)	29032300		0%	Cat A (5 yrs)
290329	Unsaturated chlorinated derivatives of acyclic hydrocarbons; n.e.c. in item no. 2903.2	29032900		0%	Cat A (5 yrs)
290331	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons; ethylene dibromide (ISO) (1,2-dibromoethane)	29033100		0%	Cat A (5 yrs)
290339	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons; other than ethylene dibromide (ISO) (1,2-dibromoethane)	29033980		0%	Cat A (5 yrs)
290371	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; chlorodifluoromethane	29037100		0%	Cat A (5 yrs)
290372	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; dichlorotrifluoroethane	29037200		0%	Cat A (5 yrs)
290373	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; dichlorofluoroethanes	29037300		0%	Cat A (5 yrs)
290374	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; chlorodifluoroethanes	29037400		0%	Cat A (5 yrs)
290375	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; dichloropentafluoropropanes	29037500		0%	Cat A (5 yrs)
290376	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; bromochlorodifluoromethane, bromotrifluoromethane, and dibromotetrafluoroethanes	29037690		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290377	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; n.e.c. in headings 290371 to 290376, perhalogenated only with fluorine and chlorine	29037790		0%	Cat A (5 yrs)
290378	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; perhalogenated derivatives, other than those only with fluorine and chlorine, n.e.c. in item no. 2903.71 to 2903.76	29037800		0%	Cat A (5 yrs)
290379	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens; n.e.c. in item no. 2903.7	29037980		0%	Cat A (5 yrs)
290381	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	29038100		0%	Cat A (5 yrs)
290382	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; aldrin (ISO), chlordane (ISO), and heptachlor (ISO)	29038200		0%	Cat A (5 yrs)
290383	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; mirex (ISO)	29038300		0%	Cat A (5 yrs)
290389	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons; n.e.c. in item no. 2903.8	29038980		0%	Cat A (5 yrs)
290391	Halogenated derivatives of aromatic hydrocarbons; chlorobenzene, o-dichlorobenzene, and p-dichlorobenzene	29039100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290392	Halogenated derivatives of aromatic hydrocarbons; hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), and 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	29039200		0%	Cat A (5 yrs)
290393	Halogenated derivatives of aromatic hydrocarbons; pentachlorobenzene (ISO)	29039300		0%	Cat A (5 yrs)
290394	Halogenated derivatives of aromatic hydrocarbons; hexabromobiphenyls	29039400		0%	Cat A (5 yrs)
290399	Halogenated derivatives of aromatic hydrocarbons; n.e.c. in item no. 2903.91, 2903.92, 2903.93 and 2903.94	29039980		0%	Cat A (5 yrs)
290410	Derivatives of hydrocarbons; containing only sulpho groups, their salts and ethyl esters, whether or not halogenated	29041000		0%	Cat A (5 yrs)
290420	Derivatives of hydrocarbons; containing only nitro or only nitroso groups, whether or not halogenated	29042000		0%	Cat A (5 yrs)
290431	Derivatives of hydrocarbons; perfluorooctane sulphonic acid, whether or not halogenated	29043100		0%	Cat A (5 yrs)
290432	Derivatives of hydrocarbons; ammonium perfluorooctane sulphonate, whether or not halogenated	29043200		0%	Cat A (5 yrs)
290433	Derivatives of hydrocarbons; lithium perfluorooctane sulphonate, whether or not halogenated	29043300		0%	Cat A (5 yrs)
290434	Derivatives of hydrocarbons; potassium perfluorooctane sulphonate, whether or not halogenated	29043400		0%	Cat A (5 yrs)
290435	Derivatives of hydrocarbons; salts of perfluorooctane sulphonic acid n.e.c in heading no. 2904, whether or not halogenated	29043500		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290436	Derivatives of hydrocarbons; perfluorooctane sulphonyl fluoride, whether or not halogenated	29043600		0%	Cat A (5 yrs)
290491	Derivatives of hydrocarbons; trichloronitromethane (chloropicrin), whether or not halogenated	29049100		0%	Cat A (5 yrs)
290499	Derivatives of hydrocarbons n.e.c. in heading no. 2904, whether or not halogenated	29049900		0%	Cat A (5 yrs)
290511	Alcohols; saturated monohydric, methanol (methyl alcohol)	29051100		0%	Cat A (5 yrs)
290512	Alcohols; saturated monohydric, propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	29051200		0%	Cat A (5 yrs)
290513	Alcohols; saturated monohydric, butan-1-ol (n-butyl alcohol)	29051300		0%	Cat A (5 yrs)
290514	Alcohols; saturated monohydric, butanols excluding item no. 2905.13	29051490		0%	Cat A (5 yrs)
290516	Alcohols; saturated monohydric, octanol (octyl alcohol) and isomers thereof	29051685		0%	Cat A (5 yrs)
290517	Alcohols; saturated monohydric, dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	29051700		0%	Cat A (5 yrs)
290519	Alcohols; saturated monohydric, n.e.c. in item no. 2905.1	29051900		0%	Cat A (5 yrs)
290522	Alcohols; unsaturated monohydric, acyclic terpene alcohols	29052200		0%	Cat A (5 yrs)
290529	Alcohols; acyclic, unsaturated monohydric, (other than acyclic terpene alcohols)	29052990		0%	Cat A (5 yrs)
290531	Alcohols; acyclic, diols; ethylene glycol (ethanediol)	29053100		0%	Cat A (5 yrs)
290532	Alcohols; acyclic, diols; propylene glycol (propane-1, 2-diol)	29053200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290539	Alcohols; acyclic, diols, other than ethylene glycol (ethandiol) or propylene glycol (propane-1,2-diol)	29053995		0%	Cat A (5 yrs)
290541	Alcohols; polyhydric, 2-ethyl-2- (hydroxymethyl) propane-1,3-diol (trimethylolpropane)	29054100		0%	Cat A (5 yrs)
290542	Alcohols; polyhydric, pentaerythritol	29054200		0%	Cat A (5 yrs)
290543	Alcohols; polyhydric, mannitol	29054300		0%	Cat A (5 yrs)
290544	Alcohols; polyhydric, d-glucitol (sorbitol)	29054499		0%	Cat A (5 yrs)
290545	Alcohols; polyhydric, glycerol	29054500		0%	Cat A (5 yrs)
290549	Alcohols; polyhydric, n.e.c. in item no. 2905.4	29054900		0%	Cat A (5 yrs)
290551	Alcohols; acyclic; halogenated, sulphonated, nitrated or nitrosated derivatives thereof, ethchlorvynol (INN)	29055100		0%	Cat A (5 yrs)
290559	Alcohols; acyclic; halogenated, sulphonated, nitrated or nitrosated derivatives thereof, other than ethchlorvynol (INN)	29055998		0%	Cat A (5 yrs)
290611	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, menthol	29061100		0%	Cat A (5 yrs)
290612	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	29061200		0%	Cat A (5 yrs)
290613	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, sterols and inositols	29061390		0%	Cat A (5 yrs)
290619	Alcohols; cyclanic, cyclenic or cycloterpenic and derivatives, n.e.c. in item no. 2906.1	29061900		0%	Cat A (5 yrs)
290621	Alcohols; aromatic alcohols and derivatives, benzyl alcohol	29062100		0%	Cat A (5 yrs)
290629	Alcohols; aromatic and derivatives, other than benzyl alcohol	29062900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290711	Monophenols; phenol (hydroxybenzene) and its salts	29071100		0%	Cat A (5 yrs)
290712	Monophenols; cresols and their salts	29071200		0%	Cat A (5 yrs)
290713	Monophenols; octylphenol, nonylphenol and their isomers, salts thereof	29071300		0%	Cat A (5 yrs)
290715	Monophenols; naphthols and their salts	29071590		0%	Cat A (5 yrs)
290719	Monophenols; n.e.c. in item no. 2907.1	29071990		0%	Cat A (5 yrs)
290721	Polyphenols; resorcinol and its salts	29072100		0%	Cat A (5 yrs)
290722	Polyphenols; hydroquinone (quinol) and its salts	29072200		0%	Cat A (5 yrs)
290723	Polyphenols; 4,4'-isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	29072300		0%	Cat A (5 yrs)
290729	Phenol-alcohols and polyphenols n.e.c. in item number 2907.2	29072900		0%	Cat A (5 yrs)
290811	Phenol or phenol-alcohol derivatives containing only halogen substituents and their salts; pentachlorophenol (ISO)	29081100		0%	Cat A (5 yrs)
290819	Phenol or phenol-alcohol derivatives containing only halogen substituents and their salts; other than pentachlorophenol (ISO)	29081900		0%	Cat A (5 yrs)
290891	Phenol or phenol-alcohol derivatives, sulphonated, nitrated or nitrosated derivatives thereof; dinoseb (ISO) and its salts	29089100		0%	Cat A (5 yrs)
290892	Phenol or phenol-alcohol derivatives, sulphonated, nitrated or nitrosated derivatives thereof; 4,6-dinitro-o-cresol (DNOC (ISO)) and its salts	29089200		0%	Cat A (5 yrs)
290899	Phenol or phenol-alcohol derivatives, sulphonated, nitrated or nitrosated derivatives thereof; other than dinoseb (ISO), and 4,6-dinitro-o-cresol (DNOC (ISO)), and their salts	29089900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290911	Ethers; acyclic, and their halogenated, sulphonated, nitrated or nitrosated derivatives, diethyl ether	29091100		0%	Cat A (5 yrs)
290919	Ethers; acyclic, and their halogenated, sulphonated, nitrated or nitrosated derivatives, other than diethyl ether	29091990		0%	Cat A (5 yrs)
290920	Ethers; cyclanic, cyclenic or cycloterpenic and their halogenated, sulphonated, nitrated or nitrosated derivatives	29092000		0%	Cat A (5 yrs)
290930	Ethers; aromatic, and their halogenated, sulphonated, nitrated or nitrosated derivatives	29093090		0%	Cat A (5 yrs)
290941	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; 2,2-oxydiethanol (diethylene glycol, digol)	29094100		0%	Cat A (5 yrs)
290943	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; monobutyl ethers of ethylene glycol or of diethylene glycol	29094300		0%	Cat A (5 yrs)
290944	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; monoalkylethers of ethylene glycol or of diethylene glycol n.e.c. in heading no. 2909	29094400		0%	Cat A (5 yrs)
290949	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; n.e.c. in item no. 2909.4	29094980		0%	Cat A (5 yrs)
290950	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	29095000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
290960	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	29096000		0%	Cat A (5 yrs)
291010	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives; oxirane (ethylene oxide)	29101000		0%	Cat A (5 yrs)
291020	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, methyloxirane (propylene oxide)	29102000		0%	Cat A (5 yrs)
291030	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, 1-chloro-2,3-epoxypropane (epichlorohydrin)	29103000		0%	Cat A (5 yrs)
291040	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, dieldrin (ISO, INN)	29104000		0%	Cat A (5 yrs)
291050	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, endrin (ISO)	29105000		0%	Cat A (5 yrs)
291090	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers; with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.c. in heading no. 2910	29109000		0%	Cat A (5 yrs)
291100	Acetals and hemiacetals; whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	29110000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291211	Aldehydes; acyclic, without other oxygen function, methanal (formaldehyde)	29121100		0%	Cat A (5 yrs)
291212	Aldehydes; acyclic, without other oxygen function, ethanal (acetaldehyde)	29121200		0%	Cat A (5 yrs)
291219	Aldehydes; acyclic, without other oxygen function, n.e.c. in item no. 2912.1	29121900		0%	Cat A (5 yrs)
291221	Aldehydes; cyclic, without other oxygen function, benzaldehyde	29122100		0%	Cat A (5 yrs)
291229	Aldehydes; cyclic, without other oxygen function, other than benzaldehyde	29122900		0%	Cat A (5 yrs)
291241	Aldehydes; aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function, vanillin (4-hydroxy-3-methoxybenzaldehyde)	29124100		0%	Cat A (5 yrs)
291242	Aldehydes; aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function, ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	29124200		0%	Cat A (5 yrs)
291249	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function; other than vanillin (4-hydroxy-3-methoxybenzaldehyde) and ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	29124900		0%	Cat A (5 yrs)
291250	Aldehydes; cyclic polymers of aldehydes	29125000		0%	Cat A (5 yrs)
291260	Paraformaldehyde	29126000		0%	Cat A (5 yrs)
291300	Aldehydes; halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading no. 2912	29130000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291411	Ketones; acyclic, without other oxygen function, acetone	29141100		0%	Cat A (5 yrs)
291412	Ketones; acyclic, without other oxygen function, butanone (methyl ethyl ketone)	29141200		0%	Cat A (5 yrs)
291413	Ketones; acyclic, without other oxygen function, 4-methylpentan-2-one (methyl isobutyl ketone)	29141300		0%	Cat A (5 yrs)
291419	Ketones; acyclic, without other oxygen function, n.e.c. in item no. 2914.1	29141990		0%	Cat D (20 yrs)
291422	Ketones; cyclanic, cyclenic or cycloterpenic, without other oxygen function, cyclohexanone and methylcyclohexanones	29142200		0%	Cat A (5 yrs)
291423	Ketones; cyclanic, cyclenic or cycloterpenic, without other oxygen function, ionones and methylionones	29142300		0%	Cat A (5 yrs)
291429	Ketones; cyclanic, cyclenic or cycloterpenic, without other oxygen function, other than cyclohexanone, methylcyclohexanones, ionones, and methylionones	29142900		0%	Cat A (5 yrs)
291431	Ketones; aromatic, (without other oxygen function), phenylacetone (phenylpropan-2-one)	29143100		0%	Cat A (5 yrs)
291439	Ketones; aromatic, (without other oxygen function), excluding phenylacetone (phenylpropan-2-one)	29143900		0%	Cat A (5 yrs)
291440	Ketone-alcohols and ketone-aldehydes	29144090		0%	Cat A (5 yrs)
291450	Ketone-phenols and ketones with other oxygen function	29145000		0%	Cat A (5 yrs)
291461	Quinones; anthraquinone	29146100		0%	Cat A (5 yrs)
291462	Quinones; coenzyme Q10 (ubidecarenone (INN))	29146200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291469	Quinones; other than anthraquinone and coenzyme Q10 (ubidecarenone (INN))	29146980		0%	Cat A (5 yrs)
291471	Ketones and quinones; halogenated, sulphonated, nitrated or nitrosated derivatives; chlordecone (ISO)	29147100		0%	Cat A (5 yrs)
291479	Ketones and quinones; halogenated, sulphonated, nitrated or nitrosated derivatives, other than chlordecone (ISO)	29147900		0%	Cat A (5 yrs)
291511	Acids; saturated acyclic monocarboxylic acids; formic acid	29151100		15%	Cat C (15 yrs)
291512	Acids; saturated acyclic monocarboxylic acids; salts of formic acids	29151200		15%	Cat C (15 yrs)
291513	Acids; saturated acyclic monocarboxylic acids; esters of formic acid	29151300		15%	Cat C (15 yrs)
291521	Acids; saturated acyclic monocarboxylic acids; acetic acid	29152100		15%	Cat C (15 yrs)
291524	Acids; saturated acyclic monocarboxylic acids; acetic anhydride	29152400		15%	Cat C (15 yrs)
291529	Acids; saturated acyclic monocarboxylic acids; acetic acid and its salts n.e.c. in item no. 2915.2	29152900		15%	Cat C (15 yrs)
291531	Acids; saturated acyclic monocarboxylic acids; ethyl acetate	29153100		15%	Cat C (15 yrs)
291532	Acids; saturated acyclic monocarboxylic acids; vinyl acetate	29153200		15%	Cat C (15 yrs)
291533	Acids; saturated acyclic monocarboxylic acids; n-butyl acetate	29153300		15%	Cat C (15 yrs)
291536	Acids; saturated acyclic monocarboxylic acids; dinoseb (ISO) acetate	29153600		15%	Cat C (15 yrs)
291539	Acids; saturated acyclic monocarboxylic acids; esters of acetic acid n.e.c. in item no. 2915.3	29153900		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291540	Acids; saturated acyclic monocarboxylic acids; mono-, di- or trichloroacetic acids, their salts and esters	29154000		15%	Cat C (15 yrs)
291550	Acids; saturated acyclic monocarboxylic acids; propionic acid, its salts and esters	29155000		15%	Cat C (15 yrs)
291560	Acids; saturated acyclic monocarboxylic acids; butanoic acids, pentanoic acids, their salts and esters	29156090		15%	Cat C (15 yrs)
291570	Acids; saturated acyclic monocarboxylic acids; palmitic acid, stearic acid, their salts and esters	29157050		15%	Cat C (15 yrs)
291590	Acids; saturated acyclic monocarboxylic acids; anhydrides, halides, peroxides, peroxyacids and halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.c. in heading no. 2915	29159070		15%	Cat C (15 yrs)
291611	Acids; unsaturated acyclic monocarboxylic acids; acrylic acid and its salts	29161100		15%	Cat C (15 yrs)
291612	Acids; unsaturated acyclic monocarboxylic acids; esters of acrylic acid	29161200		15%	Cat C (15 yrs)
291613	Acids; unsaturated acyclic monocarboxylic acids; methacrylic acid and its salts	29161300		15%	Cat C (15 yrs)
291614	Acids; unsaturated acyclic monocarboxylic acids; esters of methacrylic acid	29161400		15%	Cat C (15 yrs)
291615	Acids; unsaturated acyclic monocarboxylic acids; oleic, linoleic or linolenic acids, their salts and esters	29161500		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291616	Acids; unsaturated acyclic monocarboxylic, cyclic monocarboxylic, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, binapacryl (ISO)	29161600		15%	Cat C (15 yrs)
291619	Acids; unsaturated acyclic monocarboxylic, cyclic monocarboxylic, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.c. in item no. 2916.1	29161995		15%	Cat C (15 yrs)
291620	Acids; cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	29162000		15%	Cat C (15 yrs)
291631	Acids; aromatic monocarboxylic acids, benzoic acid, its salts and esters	29163100		15%	Cat C (15 yrs)
291632	Acids; aromatic monocarboxylic acids, benzoyl peroxide and benzoyl chloride	29163200		15%	Cat C (15 yrs)
291634	Acids; aromatic monocarboxylic acids, phenylacetic acid and its salts	29163400		15%	Cat C (15 yrs)
291639	Acids; aromatic monocarboxylic acids, and their anhydrides, halides, peroxides, peroxyacids and their derivatives, other than benzoic acid, its salts and esters, benzoyl peroxide and benzoyl chloride, phenylacetic acid and its salts	29163990		15%	Cat C (15 yrs)
291711	Acids; acyclic polycarboxylic acids; oxalic acid, its salts and esters	29171100		15%	Cat C (15 yrs)
291712	Acids; acyclic polycarboxylic acids; adipic acid, its salts and esters	29171200		15%	Cat C (15 yrs)
291713	Acids; acyclic polycarboxylic acids; azelaic acid, sebacic acid, their salts and esters	29171390		15%	Cat C (15 yrs)
291714	Acids; acyclic polycarboxylic acids; maleic anhydride	29171400		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291719	Acids; acyclic polycarboxylic acids; n.e.c. in item no. 2917.1	29171980		15%	Cat C (15 yrs)
291720	Acids; cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and derivatives	29172000		15%	Cat C (15 yrs)
291732	Acids; aromatic polycarboxylic acids; dioctyl orthophthalates	29173200		15%	Cat C (15 yrs)
291733	Acids; aromatic polycarboxylic acids; dinonyl or didecyl orthophthalates	29173300		15%	Cat C (15 yrs)
291734	Acids; aromatic polycarboxylic acids; other esters of orthophthalic acids	29173400		15%	Cat C (15 yrs)
291735	Acids; aromatic polycarboxylic acids; phthalic anhydride	29173500		15%	Cat C (15 yrs)
291736	Acids; aromatic polycarboxylic acids; terephthalic acid and its salts	29173600		15%	Cat C (15 yrs)
291737	Acids; aromatic polycarboxylic acids; dimethyl terephthalate	29173700		15%	Cat C (15 yrs)
291739	Acids; aromatic polycarboxylic acids; n.e.c. in item no. 2917.3	29173995		15%	Cat C (15 yrs)
291811	Acids; carboxylic acids, (with alcohol function but without other oxygen function), lactic acid, its salts and esters	29181100		15%	Cat C (15 yrs)
291812	Acids; carboxylic acids, (with alcohol function but without other oxygen function), tartaric acid	29181200		15%	Cat C (15 yrs)
291813	Acids; carboxylic acids, (with alcohol function but without other oxygen function); salts and esters of tartaric acid	29181300		15%	Cat C (15 yrs)
291814	Acids; carboxylic acids, (with alcohol function but without other oxygen function), citric acid	29181400		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291815	Acids; carboxylic acids, (with alcohol function but without other oxygen function), salts and esters of citric acid	29181500		15%	Cat C (15 yrs)
291816	Acids; carboxylic acids, (with alcohol function but without other oxygen function), gluconic acid, its salts and esters	29181600		15%	Cat C (15 yrs)
291817	Acids; carboxylic acids, (with alcohol function but without other oxygen function), 2,2-Diphenyl-2-hydroxyacetic acid (benzilic acid)	29181700		15%	Cat C (15 yrs)
291818	Acids; carboxylic acids, (with alcohol function but without other oxygen function), chlorobenzilate (ISO)	29181800		15%	Cat C (15 yrs)
291819	Acids; carboxylic acids, (with alcohol function but without other oxygen function), other than lactic, tartaric, citric, and gluconic acids and their salts and esters	29181998		15%	Cat C (15 yrs)
291821	Acids; carboxylic acids, (with phenol function but without other oxygen function), salicylic acid and its salts	29182100		15%	Cat C (15 yrs)
291822	Acids; carboxylic acids, (with phenol function but without other oxygen function), o-acetylsalicylic acid, its salts and esters	29182200		15%	Cat C (15 yrs)
291823	Acids; carboxylic acids, (with phenol function but without other oxygen function), other esters of salicylic acid and its salts n.e.c. in item no. 2918.2	29182300		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
291829	Acids; carboxylic acids, (with phenol function but without other oxygen function), their anhydrides, halides, peroxides, peroxyacids and their derivatives, n.e.c. in item no. 2918.2	29182900		15%	Cat C (15 yrs)
291830	Acids; carboxylic acids, (with aldehyde or ketone function but without other oxygen function), their anhydrides, halides, peroxides, peroxyacids and their derivatives	29183000		15%	Cat C (15 yrs)
291891	Acids; carboxylic acids, with additional oxygen function (not alcohol, phenol, aldehyde or ketone) and their anhydrides, halides, peroxides and peroxyacids; 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	29189100		15%	Cat C (15 yrs)
291899	Acids; carboxylic acids, with additional oxygen function (not alcohol, phenol, aldehyde or ketone) and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; other than 2,4,5-T (ISO)	29189990		15%	Cat C (15 yrs)
291910	Esters; phosphoric, and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives; tris(2,3-dibromopropyl) phosphate	29191000		0%	Cat A (5 yrs)
291990	Esters; phosphoric, and their salts, including lactophosphates, their halogenated, sulphonated, nitrated or nitrosated derivatives; other than tris(2,3-dibromopropyl) phosphate	29199000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292011	Esters; thiophosphoric esters (phosphorothioates) and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives, parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	29201100		0%	Cat A (5 yrs)
292019	Esters; thiophosphoric esters (phosphorothioates) and their salts; other than parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	29201900		0%	Cat A (5 yrs)
292021	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, dimethyl phosphite	29202100		0%	Cat A (5 yrs)
292022	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, diethyl phosphite	29202200		0%	Cat A (5 yrs)
292023	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, trimethyl phosphite	29202300		0%	Cat A (5 yrs)
292024	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, triethyl phosphite	29202400		0%	Cat A (5 yrs)
292029	Esters; phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.c. in heading no. 2920	29202900		0%	Cat A (5 yrs)
292030	Esters; of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives, endosulfan (ISO)	29203000		0%	Cat A (5 yrs)
292090	Esters; other than thiophosphoric esters (phosphorothioates) and phosphite esters and their salts, their halogenated, sulphonated, nitrated or nitrosated derivatives, n.e.c. in heading no. 2920	29209070		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292111	Amine-function compounds; acyclic monoamines and their derivatives, methylamine, di- or trimethylamine and their salts	29211100		0%	Cat A (5 yrs)
292112	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, 2-(N,N-Dimethylamino)ethylchloride hydrochloride	29211200		0%	Cat A (5 yrs)
292113	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, 2-(N,N-Diethylamino) ethylchloride hydrochloride	29211300		0%	Cat A (5 yrs)
292114	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, 2-(N,N-Diisopropylamino) ethylchloride hydrochloride	29211400		0%	Cat A (5 yrs)
292119	Amine-function compounds; acyclic monoamines and their derivatives, and salts thereof, n.e.c. in item no. 2921.1	29211999		0%	Cat A (5 yrs)
292121	Amine-function compounds; acyclic polyamines and their derivatives, ethylenediamine and its salts	29212100		0%	Cat A (5 yrs)
292122	Amine-function compounds; acyclic polyamines and their derivatives, hexamethylenediamine and its salts	29212200		0%	Cat A (5 yrs)
292129	Amine-function compounds; acyclic polyamines and their derivatives, and salts thereof, n.e.c. in item no. 2921.2	29212900		0%	Cat A (5 yrs)
292130	Amine-function compounds; cyclanic, cyclenic or cycloterpenic mono- or polyamines and their derivatives; salts thereof	29213099		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292141	Amine-function compounds; aromatic monoamines and their derivatives, aniline and its salts	29214100		0%	Cat A (5 yrs)
292142	Amine-function-compounds; aromatic monoamines and their derivatives, aniline derivatives and their salts	29214200		0%	Cat A (5 yrs)
292143	Amine-function compounds; aromatic monoamines and their derivatives, toluidines and their derivatives; salts thereof	29214300		0%	Cat A (5 yrs)
292144	Amine-function compounds; aromatic monoamines and their derivatives, diphenylamine and its derivatives; salts thereof	29214400		0%	Cat A (5 yrs)
292145	Amine-function compounds; aromatic monoamines and their derivatives; 1-naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthaylamine) and their derivatives; salts thereof	29214500		0%	Cat A (5 yrs)
292146	Amine-function compounds; aromatic monoamines and derivatives; amphetamine (INN), benzphetamine (INN), dexamphetamine (INN), etilamphetamine (INN), fencamfamin (INN), lefetamine (INN), levamphetamine (INN), mefenorex (INN), phentermine (INN); salts of	29214600		0%	Cat A (5 yrs)
292149	Amine-function compounds; aromatic monoamines and their derivatives; salts thereof; n.e.c. in item no. 2921.4	29214900		0%	Cat A (5 yrs)
292151	Amine-function compounds; aromatic amines and their derivatives; o-, m-, p-phenylenediamine, diaminotoluenes and their derivatives; salts thereof	29215190		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292159	Amine-function compounds; aromatic polyamines and their derivatives, other than item no. 2921.51	29215990		0%	Cat A (5 yrs)
292211	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, monoethanolamine and its salts	29221100		0%	Cat A (5 yrs)
292212	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, diethanolamine and its salts	29221200		0%	Cat A (5 yrs)
292214	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof; dextropropoxyphene (INN) and its salts	29221400		0%	Cat A (5 yrs)
292215	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, triethanolamine	29221500		0%	Cat A (5 yrs)
292216	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, Diethanolammonium perfluorooctane sulphonate	29221600		0%	Cat A (5 yrs)
292217	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, Methyldiethanolamine and ethyldiethanolamine	29221700		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292218	Amino-alcohols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, 2-(N,N-Diisopropylamino)ethanol	29221800		0%	Cat A (5 yrs)
292219	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof, n.e.c. in item no. 2922.1	29221900		0%	Cat A (5 yrs)
292221	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function; their ethers and esters; salts thereof, aminohydroxynaphthalenesulphonic acids and their salts	29222100		0%	Cat A (5 yrs)
292229	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof n.e.c. in item no. 2922.2	29222900		0%	Cat A (5 yrs)
292231	Amino-aldehydes, amino-ketones and amino-quinones; other than those containing more than one kind of oxygen function; salts thereof	29223100		0%	Cat A (5 yrs)
292239	Amino-aldehydes, amino-ketones and amino-quinones; other than those containing more than one kind of oxygen function; salts thereof, excluding amfepramone (INN), methadone (INN), and normethadone (INN) and salts thereof	29223900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292241	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; lysine and its esters; salts thereof	29224100		0%	Cat A (5 yrs)
292242	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; glutamic acid and its esters; salts thereof	29224200		0%	Cat A (5 yrs)
292243	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; anthranilic acid and its esters; salts thereof	29224300		0%	Cat A (5 yrs)
292244	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; tilidine (INN) and its esters; salts thereof	29224400		0%	Cat A (5 yrs)
292249	Amino-acids, other than those containing more than one kind of oxygen function, their esters; salts thereof, excluding lysine, glutamic acid, anthranalic acid and tilidine, their esters and salts thereof	29224985		0%	Cat A (5 yrs)
292250	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	29225000		0%	Cat A (5 yrs)
292310	Quaternary ammonium salts and hydroxides; choline and its salts, whether or not chemically defined	29231000		0%	Cat A (5 yrs)
292320	Lecithins and other phosphoaminolipids, whether or not chemically defined	29232000		0%	Cat A (5 yrs)
292330	Quaternary ammonium salts and hydroxides; tetraethylammonium perfluorooctane sulphonate, whether or not chemically defined	29233000		0%	Cat A (5 yrs)
292340	Quaternary ammonium salts and hydroxides; didecyldimethylammonium perfluorooctane sulphonate, whether or not chemically defined	29234000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292390	Quaternary ammonium salts and hydroxides; whether or not chemically defined n.e.c. in heading no. 2923	29239000		0%	Cat A (5 yrs)
292411	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof; meprobamate (INN)	29241100		0%	Cat A (5 yrs)
292412	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof; fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	29241200		0%	Cat A (5 yrs)
292419	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof, other than meprobamate (INN), fluoroacetamide (ISO), monocrotophos (ISO) or phosphamidon (ISO)	29241900		0%	Cat A (5 yrs)
292421	Cyclic amides (including cyclic carbamates) and their derivatives, ureines and their derivatives; salts thereof	29242100		0%	Cat A (5 yrs)
292423	Cyclic amides (including cyclic carbamates) and their derivatives; 2-acetamidobenzoic acid (N-acetylanthranillic acid) and its salts	29242300		0%	Cat A (5 yrs)
292424	Cyclic amides (including cyclic carbamates) and their derivatives; ethinamate and its salts	29242400		0%	Cat A (5 yrs)
292425	Cyclic amides (including cyclic carbamates) and their derivatives; alachlor (ISO) and its salts	29242500		0%	Cat A (5 yrs)
292429	Cyclic amides (including cyclic carbamates) and their derivatives; other than the derivatives and salts of ureines, 2-acetamidobenzoic acid (N-acetylanthancillic acid), ethinamate (INN), and alachlor (ISO) and their derivatives and salts	29242970		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
292511	Imides and their derivatives; saccharin and its salts	29251100		0%	Cat A (5 yrs)
292512	Imides and their derivatives; glutethimide (INN)	29251200		0%	Cat A (5 yrs)
292519	Imides and their derivatives; other than saccharin and glutethimide (INN)	29251995		0%	Cat A (5 yrs)
292521	Imines and their derivatives; salts thereof; chlordimeform (ISO)	29252100		0%	Cat A (5 yrs)
292529	Imines and their derivatives; salts thereof; other than chlordimeform (ISO)	29252900		0%	Cat A (5 yrs)
292610	Nitrile-function compounds; acrylonitrile	29261000		0%	Cat A (5 yrs)
292620	Nitrile-function compounds; 1-cyanoguanidine (dicyandiamide)	29262000		0%	Cat A (5 yrs)
292630	Nitrile-function compounds; fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	29263000		0%	Cat A (5 yrs)
292640	Nitrile-function compounds; alpha-phenylacetoacetonitrile	29264000		0%	Cat A (5 yrs)
292690	Nitrile-function compounds; n.e.c. heading no. 2926	29269070		0%	Cat A (5 yrs)
292700	Diazo-, azo- or azoxy compounds	29270000		0%	Cat A (5 yrs)
292800	Organic derivatives of hydrazine or of hydroxylamine	29280090		0%	Cat A (5 yrs)
292910	Nitrogen-function compounds; n.e.c. in chapter 29, isocyanates	29291000		0%	Cat A (5 yrs)
292990	Nitrogen-function compounds; n.e.c. in chapter 29, excluding isocyanates	29299000		0%	Cat A (5 yrs)
293020	Organo-sulphur compounds; thiocarbamates and dithiocarbamates	29302000		0%	Cat A (5 yrs)
293030	Organo-sulphur compounds; thiuram mono-, di- or tetrasulphides	29303000		0%	Cat A (5 yrs)
293040	Organo-sulphur compounds; methionine	29304090		0%	Cat A (5 yrs)
293060	Organo-sulphur compounds; 2-(N,N-Diethylamino)ethanethiol	29306000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293070	Organo-sulphur compounds; bis(2-hydroxyethyl) sulfide (thiodiglycol (INN))	29307000		0%	Cat A (5 yrs)
293080	Organo-sulphur compounds; aldicarb (ISO), captafol (ISO) and methamidophos (ISO)	29308000		0%	Cat A (5 yrs)
293090	Organo-sulphur compounds; n.e.c. in heading no. 2930	29309098		0%	Cat A (5 yrs)
293110	Organo-inorganic compounds; tetramethyl lead and tetraethyl lead	29311000		0%	Cat A (5 yrs)
293120	Organo-inorganic compounds; tributyltin compounds	29312000		0%	Cat A (5 yrs)
293131	Organo-inorganic compounds; organo-phosphorus derivatives, dimethyl methylphosphonate	29313100		0%	Cat A (5 yrs)
293132	Organo-inorganic compounds; organo-phosphorus derivatives, dimethyl propylphosphonate	29313200		0%	Cat A (5 yrs)
293133	Organo-inorganic compounds; organo-phosphorus derivatives, diethyl ethylphosphonate	29313300		0%	Cat A (5 yrs)
293134	Organo-inorganic compounds; organo-phosphorus derivatives, sodium-3-(hydroxysilyl)propyl methylphosphonate	29313400		0%	Cat A (5 yrs)
293135	Organo-inorganic compounds; organo-phosphorus derivatives, 2,4,6-tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	29313500		0%	Cat A (5 yrs)
293136	Organo-inorganic compounds; organo-phosphorus derivatives, (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	29313600		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293137	Organo-inorganic compounds; organo-phosphorus derivatives, bis[(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate]	29313700		0%	Cat A (5 yrs)
293138	Organo-inorganic compounds; organo-phosphorus derivatives, salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	29313800		0%	Cat A (5 yrs)
293139	Organo-inorganic compounds; other organo-phosphorus derivatives, n.e.c. in heading no. 2931	29313990		0%	Cat A (5 yrs)
293190	Organo-inorganic compounds; other than tetramethyl lead, tetraethyl lead, tributyltin compounds, and other organo-phosphorus derivatives	29319000		0%	Cat A (5 yrs)
293211	Heterocyclic compounds; with oxygen hetero-atom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, tetrahydrofuran	29321100		0%	Cat A (5 yrs)
293212	Heterocyclic compounds; with oxygen hetero-atom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, 2-furaldehyde (furfuraldehyde)	29321200		0%	Cat A (5 yrs)
293213	Heterocyclic compounds; with oxygen hetero-atom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, furfuryl alcohol and tetrahydrofurfuryl alcohol	29321300		0%	Cat A (5 yrs)
293214	Heterocyclic compounds; with oxygen hetero-atom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, sucralose	29321400		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293219	Heterocyclic compounds; with oxygen hetero-atom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, n.e.c. in item no. 2932.1	29321900		0%	Cat A (5 yrs)
293220	Heterocyclic compounds; with oxygen hetero-atom(s) only, containing an unfused furan ring (whether or not hydrogenated) in the structure, lactones	29322090		0%	Cat A (5 yrs)
293291	Heterocyclic compounds; with oxygen hetero-atom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), isosafrole	29329100		0%	Cat A (5 yrs)
293292	Heterocyclic compounds; with oxygen hetero-atom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), 1-(1,3-benzodiaxol-5-yl) propan-2-one	29329200		0%	Cat A (5 yrs)
293293	Heterocyclic compounds; with oxygen hetero-atom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), piperonal	29329300		0%	Cat A (5 yrs)
293294	Heterocyclic compounds; with oxygen hetero-atom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), safrole	29329400		0%	Cat A (5 yrs)
293295	Heterocyclic compounds; with oxygen hetero-atom(s) only, (other than lactones or compounds containing an unfused furan ring (whether or not hydrogenated) in the structure), tetrahydrocannabinols (all isomers)	29329500		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293299	Heterocyclic compounds; with oxygen hetero-atom(s) only, no lactones or unfused furan rings (hydrogenated or not) in the structure, other than isosafrole, 1-(1,3-benzodiaxol-5-yl) propan-2-one, piperonal, safrole, tetrahydrocannabinols (all isomers)	29329900		0%	Cat A (5 yrs)
293311	Heterocyclic compounds; with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, phenazone (antipyrin) and its derivatives	29331190		0%	Cat A (5 yrs)
293319	Heterocyclic compounds; with nitrogen hetero-atom(s) only, containing an unfused pyrazole ring (whether or not hydrogenated) in the structure, other than phenazone (antipyrin) and its derivatives	29331990		0%	Cat A (5 yrs)
293321	Heterocyclic compounds; with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, hydantoin and its derivatives	29332100		0%	Cat A (5 yrs)
293329	Heterocyclic compounds; with nitrogen hetero-atom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, other than hydantoin and its derivatives	29332990		0%	Cat A (5 yrs)
293331	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, pyridine and its salts	29333100		0%	Cat A (5 yrs)
293332	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, piperidine and its salts	29333200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293333	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, other than pyridine and its salts, other than piperidine and its salts	29333300		0%	Cat A (5 yrs)
293339	Heterocyclic compounds; containing an unfused pyridine ring (whether or not hydrogenated) in the structure, n.e.c. in 2933.3	29333999		0%	Cat A (5 yrs)
293341	Heterocyclic compounds; containing a quinoline or isoquinoline ring-system (whether or not hydrogenated) in the structure, not further fused, levorphanol (INN) and its salts	29334100		0%	Cat A (5 yrs)
293349	Heterocyclic compounds; containing a quinoline or isoquinoline ring-system (whether or not hydrogenated) in the structure, not further fused, other than levorphanol (INN) and its salts	29334990		0%	Cat A (5 yrs)
293352	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, malonylurea (barbituric acid) and its salts	29335200		0%	Cat A (5 yrs)
293353	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	29335390		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293354	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, other derivatives of malonylurea (barbituric acid) and salts thereof, n.e.c. in 2933.53	29335400		0%	Cat A (5 yrs)
293355	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; loprazolam (INN), mecloqualone (INN), methaqualone (INN), and zipeprol (INN); salts thereof	29335500		0%	Cat A (5 yrs)
293359	Heterocyclic compounds; containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure, (other than malonylurea and its derivatives, loprazolam, mecloqualone, methaqualone, zipeprol, and salts thereof) n.e.c. in 2933.5	29335995		0%	Cat A (5 yrs)
293361	Heterocyclic compounds; containing an unfused triazine ring (whether or not hydrogenated) in the structure, melamine	29336100		0%	Cat A (5 yrs)
293369	Heterocyclic compounds; containing an unfused triazine ring (whether or not hydrogenated) in the structure, others excluding melamine	29336980		0%	Cat A (5 yrs)
293371	Heterocyclic compounds; lactams; 6-hexanelactam (epsilon-caprolactam)	29337100		0%	Cat A (5 yrs)
293372	Heterocyclic compounds; lactams; clobazam (INN) and methyprylon (INN)	29337200		0%	Cat A (5 yrs)
293379	Heterocyclic compounds; lactams; other than 6-hexanelactam (epsilon caprolactam) and clobazam (INN) and methyprylon (INN)	29337900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293391	Heterocyclic compounds; alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), (cont)	29339190		0%	Cat A (5 yrs)
293392	Heterocyclic compounds; azinphos-methyl (ISO)	29339200		0%	Cat A (5 yrs)
293399	Heterocyclic compounds; n.e.c. in headings no. 2933	29339980		0%	Cat A (5 yrs)
293410	Heterocyclic compounds; containing an unfused thiazole ring (whether or not hydrogenated) in the structure	29341000		0%	Cat A (5 yrs)
293420	Heterocyclic compounds; containing in the structure, a benzothiazole ring-system (whether or not hydrogenated), not further fused	29342080		0%	Cat A (5 yrs)
293430	Heterocyclic compounds; containing in the structure, a phenothiazine ring-system (whether or not hydrogenated), not further fused	29343090		0%	Cat A (5 yrs)
293491	Other heterocyclic compounds, n.e.c. in 2934.1, 2934.2 and 2934.3	29349100		0%	Cat A (5 yrs)
293499	Nucleic acids and their salts, other heterocyclic compounds, n.e.c. in heading number 2934	29349990		0%	Cat A (5 yrs)
293510	Sulphonamides; N-methylperfluorooctane sulphonamide	29351000		0%	Cat A (5 yrs)
293520	Sulphonamides; N-ethylperfluorooctane sulphonamide	29352000		0%	Cat A (5 yrs)
293530	Sulphonamides; N-ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	29353000		0%	Cat A (5 yrs)
293540	Sulphonamides; N-(2-hydroxyethyl)-N-methylperfluorooctane sulphonamide	29354000		0%	Cat A (5 yrs)
293550	Sulphonamides; other perfluorooctane sulphonamides	29355000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293590	Sulphonamides; n.e.c. in heading no. 2935	29359090		0%	Cat A (5 yrs)
293621	Vitamins; vitamins A and their derivatives, unmixed	29362100		0%	Cat A (5 yrs)
293622	Vitamins; vitamin B1 and its derivatives, unmixed	29362200		0%	Cat A (5 yrs)
293623	Vitamins; vitamin B2 and its derivatives, unmixed	29362300		0%	Cat A (5 yrs)
293624	Vitamins; D- or DL-pantothenic acid (vitamin B3 or vitamin B5) and its derivatives, unmixed	29362400		0%	Cat A (5 yrs)
293625	Vitamins; vitamin B6 and its derivatives, unmixed	29362500		0%	Cat A (5 yrs)
293626	Vitamins; vitamin B12 and its derivatives, unmixed	29362600		0%	Cat A (5 yrs)
293627	Vitamins; vitamin C and its derivatives, unmixed	29362700		0%	Cat A (5 yrs)
293628	Vitamins; vitamin E and its derivatives, unmixed	29362800		0%	Cat A (5 yrs)
293629	Vitamins; n.e.c. in item no. 2936.2, and their derivatives, unmixed	29362900		0%	Cat A (5 yrs)
293690	Vitamins; n.e.c. in heading no. 2936, including natural concentrates	29369000		0%	Cat A (5 yrs)
293711	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues; somatotropin, its derivatives and structural analogues	29371100		0%	Cat A (5 yrs)
293712	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues; insulin and its salts	29371200		0%	Cat A (5 yrs)
293719	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues; other than somatotropin, (its derivatives and structural anaologues) and insulin and its salts	29371900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293721	Steroidal hormones, their derivatives and structural analogues; cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	29372100		0%	Cat A (5 yrs)
293722	Steroidal hormones, their derivatives and structural analogues; halogenated derivatives of corticosteroidal hormones	29372200		0%	Cat A (5 yrs)
293723	Steroidal hormones, their derivatives and structural analogues; oestrogens and progestogens	29372300		0%	Cat A (5 yrs)
293729	Steroidal hormones, their derivatives and structural analogues; other than cortisone, hydrocortisone, prednisone (dehydrocortisone), prednisolone (dehydrohydrocortisone), halogenated derivatives of corticosteroidal hormones, oestrogen and progestogens	29372900		0%	Cat A (5 yrs)
293750	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	29375000		0%	Cat A (5 yrs)
293790	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, n.e.c. in heading 2937	29379000		0%	Cat A (5 yrs)
293810	Glycosides; rutoside (rutin) and its derivatives	29381000		0%	Cat A (5 yrs)
293890	Glycosides; natural or reproduced by synthesis, other than rutoside (rutin) and its derivatives	29389090		0%	Cat A (5 yrs)
293911	Alkaloids; of opium and their derivatives; salts thereof	29391100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293911	Alkaloids; of opium and their derivatives; salts thereof	29391100	Concentrate of poppy straw containing 50% or more by weight of alkaloids	0%	Cat A (5 yrs)
293919	Alkaloids; of opium and their derivatives; other than in 2939.11, salts thereof	29391900		0%	Cat A (5 yrs)
293920	Alkaloids; of cinchona and their derivatives; salts thereof	29392000		0%	Cat A (5 yrs)
293930	Alkaloids; caffeine and its salts	29393000		0%	Cat A (5 yrs)
293941	Alkaloids; ephedrine and its salts	29394100		0%	Cat A (5 yrs)
293942	Alkaloids; pseudoephedrine (INN) and its salts	29394200		0%	Cat A (5 yrs)
293943	Alkaloids; cathine (INN) and its salts	29394300		0%	Cat A (5 yrs)
293944	Alkaloids; norephedrine and its salts	29394400		0%	Cat A (5 yrs)
293949	Alkaloids; other than ephedrine, pseudoephedrine (INN), norephedrine, and cathine (INN) and their salts	29394900		0%	Cat A (5 yrs)
HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293951	Alkaloids; theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof, fenetylline (INN) and its salts	29395100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
293959	Alkaloids; theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof, other than fenetylline	29395900		0%	Cat A (5 yrs)
293961	Alkaloids; of rye ergot and their derivatives, ergometrine (INN) and its salts	29396100		0%	Cat A (5 yrs)
293962	Alkaloids; of rye ergot and their derivatives, ergotamine (INN) and its salts	29396200		0%	Cat A (5 yrs)
293963	Alkaloids; of rye ergot and their derivatives, lysergic acid and its salts	29396300		0%	Cat A (5 yrs)
293969	Alkaloids; of rye ergot and their derivatives, salts thereof, n.e.c. in item no. 2939.6	29396900		0%	Cat A (5 yrs)
293971	Alkaloids; of vegetal origin, cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	29397100		0%	Cat A (5 yrs)
293979	Alkaloids; of vegetal origin, other than cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives; n.e.c. in heading no. 2939	29397990		0%	Cat A (5 yrs)
293980	Alkaloids; natural or reproduced by synthesis, and their salts, esters and other derivatives n.e.c. in heading no. 2939	29398000		0%	Cat A (5 yrs)
294000	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than the products of heading 29.37, 29.38, or 29.39	29400000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
294110	Antibiotics; penicillins and their derivatives with a penicillanic acid structure; salts thereof	29411000		0%	Cat A (5 yrs)
294120	Antibiotics; streptomycins and their derivatives; salts thereof	29412080		0%	Cat A (5 yrs)
294130	Antibiotics; tetracyclines and their derivatives; salts thereof	29413000		0%	Cat A (5 yrs)
294140	Antibiotics; chloramphenicol and its derivatives; salts thereof	29414000		0%	Cat A (5 yrs)
294150	Antibiotics; erythromycin and its derivatives; salts thereof	29415000		0%	Cat A (5 yrs)
294190	Antibiotics; n.e.c. in heading no. 2941	29419000		0%	Cat A (5 yrs)
294200	Organic compounds; n.e.c. in chapter 29	29420000		0%	Cat A (5 yrs)
300120	Glands and other organs; extracts of glands or other organs or of their secretions, for organo-therapeutic uses	30012090		0%	Cat B (10 yrs)
300190	Glands and other organs; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, n.e.c. in heading 3001	30019098		0%	Cat B (10 yrs)
300211	Blood, human or animal, antisera, other blood fractions and immunological products; malaria diagnostic test kits	30021100		0%	Cat B (10 yrs)
300212	Blood, human or animal, antisera, other blood fractions and immunological products; antisera and other blood fractions	30021200		0%	Cat B (10 yrs)
300213	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	30021300		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
300214	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, mixed, put up in measured doses or in forms or packings for retail sale	30021400		0%	Cat B (10 yrs)
300215	Blood, human or animal, antisera, other blood fractions and immunological products; immunological products, put up in measured doses or in forms or packings for retail sale	30021500		0%	Cat B (10 yrs)
300219	Blood, human or animal, antisera, other blood fractions and immunological products; n.e.c. in heading 3002.1	30021900		0%	Cat B (10 yrs)
300220	Vaccines; for human medicine	30022000		0%	Cat B (10 yrs)
300230	Vaccines; for veterinary medicine	30023000		0%	Cat B (10 yrs)
300290	Toxins, cultures of micro-organisms (excluding yeasts) and similar products	30029090		0%	Cat B (10 yrs)
300310	Medicaments; containing penicillins, streptomycins or their derivatives, for therapeutic or prophylactic uses, (not in measured doses, not packaged for retail sale)	30031000		0%	Cat B (10 yrs)
300320	Medicaments; containing antibiotics other than penicillins, streptomycins and their derivatives, for therapeutic or prophylactic uses, (not in measured doses, not packaged for retail sale)	30032000		0%	Cat B (10 yrs)
300331	Medicaments; containing insulin, for therapeutic or prophylactic uses, not packaged for retail sale	30033100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
300339	Medicaments; containing hormones (excluding insulin), (but not containing antibiotics), for therapeutic or prophylactic uses, not packaged for retail sale	30033900		0%	Cat B (10 yrs)
300341	Medicaments; containing alkaloids or their derivatives, containing ephedrine or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	30034100		0%	Cat B (10 yrs)
300342	Medicaments; containing alkaloids or their derivatives, containing pseudoephedrine (INN) or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	30034200		0%	Cat B (10 yrs)
300343	Medicaments; containing alkaloids or their derivatives, containing norephedrine or its salts, for therapeutic or prophylactic uses, (not packaged for retail sale)	30034300		0%	Cat B (10 yrs)
300349	Medicaments; containing alkaloids or their derivatives; other than ephedrine, pseudoephedrine (INN) or norephedrine or their salts; for therapeutic or prophylactic uses, (not packaged for retail sale)	30034900		0%	Cat B (10 yrs)
300360	Medicaments; containing antimalarial active principles described in subheading note 2 to this chapter, for therapeutic or prophylactic uses, (not packaged for retail sale)	30036000		0%	Cat B (10 yrs)
300390	Medicaments; (not containing antibiotics, hormones, alkaloids or their derivatives), for therapeutic or prophylactic uses, (not packaged for retail sale)	30039000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
300410	Medicaments; containing penicillins, streptomycins or their derivatives, for therapeutic or prophylactic uses, packaged for retail sale	30041000		0%	Cat B (10 yrs)
300420	Medicaments; containing antibiotics (other than penicillins, streptomycins or their derivatives), for therapeutic or prophylactic uses, packaged for retail sale	30042000		0%	Cat B (10 yrs)
300431	Medicaments; containing insulin, for therapeutic or prophylactic uses, packaged for retail sale	30043100		0%	Cat B (10 yrs)
300432	Medicaments; containing corticosteroid hormones, their derivatives or structural analogues (but not containing antibiotics), for therapeutic or prophylactic uses, packaged for retail sale	30043200		0%	Cat B (10 yrs)
300439	Medicaments; containing hormones (but not insulin), adrenal cortex hormones or antibiotics, for therapeutic or prophylactic uses, packaged for retail sale	30043900		0%	Cat B (10 yrs)
300441	Medicaments; containing alkaloids or their derivatives, containing ephedrine or its salts, for therapeutic or prophylactic uses, packaged for retail sale	30044100		0%	Cat B (10 yrs)
300442	Medicaments; containing alkaloids or their derivatives, containing pseudoephedrine (INN) or its salts, for therapeutic or prophylactic uses, packaged for retail sale	30044200		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
300443	Medicaments; containing alkaloids or their derivatives, containing norephedrine or its salts, for therapeutic or prophylactic uses, packaged for retail sale	30044300		0%	Cat B (10 yrs)
300449	Medicaments; containing alkaloids or their derivatives; other than ephedrine, pseudoephedrine (INN) or norephedrine or their salts; for therapeutic or prophylactic uses, packaged for retail sale	30044900		0%	Cat B (10 yrs)
300450	Medicaments; containing vitamins or their derivatives, for therapeutic or prophylactic use, packaged for retail sale	30045000		0%	Cat B (10 yrs)
300460	Medicaments; containing antimalarial active principles described in Subheading Note 2 to this Chapter, for therapeutic or prophylactic uses, packaged for retail sale	30046000		0%	Cat B (10 yrs)
300490	Medicaments; consisting of mixed or unmixed products n.e.c. in heading no. 3004, for therapeutic or prophylactic uses, packaged for retail sale	30049000		0%	Cat B (10 yrs)
300510	Dressings, adhesive; and other articles having an adhesive layer, packed for retail sale for medical, surgical, dental or veterinary purposes	30051000		0%	Cat B (10 yrs)
300590	Wadding, gauze, bandages and similar articles; (excluding adhesive dressings), impregnated or coated with pharmaceutical substances, packaged for retail sale	30059099		0%	Cat B (10 yrs)
300610	Pharmaceutical goods; sterile surgical catgut, suture materials, tissue adhesives, laminaria, laminaria tents, absorbable surgical or dental haemostatics, and surgical or dental adhesion barriers	30061090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
300620	Pharmaceutical goods; blood-grouping reagents	30062000		0%	Cat B (10 yrs)
300630	Pharmaceutical goods; opacifying preparations for x-ray examinations, diagnostic reagents designed to be administered to the patient	30063000		0%	Cat B (10 yrs)
300640	Pharmaceutical goods; dental cements and other dental fillings, bone reconstruction cements	30064000		0%	Cat B (10 yrs)
300650	Pharmaceutical goods; first aid boxes and kits	30065000		0%	Cat B (10 yrs)
300660	Pharmaceutical goods; chemical contraceptive preparations based on hormones, on other products of heading 2937 or on spermicides	30066000		0%	Cat B (10 yrs)
300670	Pharmaceutical goods; Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	30067000		0%	Cat B (10 yrs)
300691	Pharmaceutical goods; appliances identifiable for ostomy use	30069100		0%	Cat B (10 yrs)
300692	Pharmaceutical goods; waste pharmaceuticals	30069200		0%	Cat B (10 yrs)
310100	Fertilizers, animal or vegetable; whether or not mixed together or chemically treated; fertilizers, produced by the mixing or chemical treatment of animal or vegetable products	31010000		0%	Cat A (5 yrs)
310210	Fertilizers, mineral or chemical; nitrogenous, urea, whether or not in aqueous solution	31021090		0%	Cat A (5 yrs)
310221	Fertilizers, mineral or chemical; nitrogenous, ammonium sulphate	31022100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
310229	Fertilizers, mineral or chemical; nitrogenous, other than ammonium sulphate	31022900		0%	Cat A (5 yrs)
310230	Fertilizers, mineral or chemical; nitrogenous, ammonium nitrate, whether or not in aqueous solution	31023090		0%	Cat A (5 yrs)
310240	Fertilizers, mineral or chemical; ammonium nitrate with calcium carbonate or other inorganic non-fertilizing substances, mixtures thereof	31024090		0%	Cat A (5 yrs)
310250	Fertilizers, mineral or chemical; nitrogenous, sodium nitrate	31025000		0%	Cat A (5 yrs)
310260	Fertilizers, mineral or chemical; nitrogenous, double salts and mixtures of calcium nitrate and ammonium nitrate	31026000		0%	Cat A (5 yrs)
310280	Fertilizers, mineral or chemical; nitrogenous, mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	31028000		0%	Cat A (5 yrs)
310290	Fertilizers, mineral or chemical; nitrogenous, other kinds including mixtures not specified in the foregoing subheadings	31029000		0%	Cat A (5 yrs)
310311	Fertilizers, mineral or chemical; phosphatic, superphosphates, containing by weight 35% or more of diphosphorus pentaoxide (P2O5)	31031100		0%	Cat A (5 yrs)
310319	Fertilizers, mineral or chemical; phosphatic, superphosphates, other than containing by weight 35% or more of diphosphorus pentaoxide (P2O5)	31031900		0%	Cat A (5 yrs)
310390	Fertilizers, mineral or chemical; phosphatic, n.e.c. in heading no. 3103	31039000		0%	Cat A (5 yrs)
310420	Fertilizers, mineral or chemical; potassic, potassium chloride	31042090		0%	Cat A (5 yrs)
310430	Fertilizers, mineral or chemical; potassic, potassium sulphate	31043000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
310490	Fertilizers, mineral or chemical; potassic, n.e.c. in heading no. 3104	31049000		0%	Cat A (5 yrs)
310510	Fertilizers, mineral or chemical; in tablets or similar forms or in packages of a gross weight not exceeding 10kg	31051000		0%	Cat A (5 yrs)
310520	Fertilizers, mineral or chemical; containing the three fertilizing elements nitrogen, phosphorus and potassium	31052090		0%	Cat A (5 yrs)
310530	Fertilizers, mineral or chemical; diammonium hydrogenorthophosphate (diammonium phosphate)	31053000		0%	Cat A (5 yrs)
310540	Fertilizers, mineral or chemical; ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	31054000		0%	Cat A (5 yrs)
310551	Fertilizers, mineral or chemical; containing nitrates and phosphates	31055100		0%	Cat A (5 yrs)
310559	Fertilizers, mineral or chemical; containing the two fertilizing elements nitrogen and phosphorus, other than nitrates and phosphates	31055900		0%	Cat A (5 yrs)
310560	Fertilizers, mineral or chemical; containing the two fertilizing elements phosphorus and potassium	31056000		0%	Cat A (5 yrs)
310590	Fertilizers, mineral or chemical; n.e.c. in heading no. 3105	31059080		0%	Cat A (5 yrs)
320110	Tanning extracts of vegetable origin; quebracho extract	32011000		0%	Cat B (10 yrs)
320120	Tanning extracts of vegetable origin; wattle extract	32012000		0%	Cat B (10 yrs)
320190	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives, (excluding quebracho or wattle extract)	32019090		0%	Cat B (10 yrs)
320210	Tanning substances; synthetic organic tanning substances	32021000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
320290	Tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre- tanning	32029000		0%	Cat B (10 yrs)
320300	Colouring matter of vegetable or animal origin, including dyeing extracts not animal black, whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin	32030090		0%	Cat B (10 yrs)
320411	Dyes; disperse dyes and preparations based thereon	32041100		0%	Cat B (10 yrs)
320412	Dyes; acid, whether or not premetallised and preparations based thereon, mordant dyes and preparations based thereon	32041200		0%	Cat B (10 yrs)
320413	Dyes; basic dyes and preparations based thereon	32041300		0%	Cat B (10 yrs)
320414	Dyes; direct dyes and preparations based thereon	32041400		0%	Cat B (10 yrs)
320415	Dyes; vat dyes (including those usable in that state as pigments) and preparations based thereon	32041500		0%	Cat B (10 yrs)
320416	Dyes; reactive dyes and preparations based thereon	32041600		0%	Cat B (10 yrs)
320417	Dyes; pigments and preparations based thereon	32041700		0%	Cat B (10 yrs)
320419	Dyes; n.e.c., including mixtures of colouring matter of two or more of those from item no. 3204.11 to 3204.19	32041900		0%	Cat B (10 yrs)
320420	Dyes; synthetic organic products of a kind used as fluorescent brightening agents	32042000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
320490	Dyes; synthetic organic products n.e.c. in heading no. 3204 (e.g. of a kind used as luminophores), whether or not chemically defined	32049000		0%	Cat B (10 yrs)
320500	Colour lakes; preparations based on colour lakes as specified in note 3 to this chapter	32050000		0%	Cat B (10 yrs)
320611	Colouring matter; pigments and preparations based on titanium dioxide, containing 80% or more by weight of titanium dioxide calculated on the dry matter	32061100		0%	Cat B (10 yrs)
320619	Colouring matter; pigments and preparations based on titanium dioxide, containing less than 80% by weight of titanium dioxide calculated on the dry weight	32061900		0%	Cat B (10 yrs)
320620	Colouring matter; pigments and preparations based on chromium compounds	32062000		0%	Cat B (10 yrs)
320641	Colouring matter; ultramarine and preparations based thereon	32064100		0%	Cat B (10 yrs)
320642	Colouring matter; lithopone and other pigments and preparations based on zinc sulphide	32064200		0%	Cat B (10 yrs)
320649	Colouring matter; other preparations n.e.c. in item no. 3206.4	32064970		0%	Cat B (10 yrs)
320650	Colouring matter; inorganic products of a kind used as luminophores	32065000		0%	Cat B (10 yrs)
320710	Pigments; prepared pigments, opacifiers, colours and similar preparations	32071000		0%	Cat B (10 yrs)
320720	Enamels and glazes; vitrifiable enamels and glazes, engobes (slips) and similar preparations	32072090		0%	Cat B (10 yrs)
320730	Lustres; liquid lustres and similar preparations	32073000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
320740	Glass; glass frit and other glass, in the form of powder, granules or flakes	32074085		0%	Cat B (10 yrs)
320810	Paints and varnishes; based on polyesters, dispersed or dissolved in a non-aqueous medium	32081090		0%	Cat B (10 yrs)
320820	Paints and varnishes; based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium	32082090		0%	Cat B (10 yrs)
320890	Paints and varnishes; based on polymers n.e.c. in heading no. 3208, dispersed or dissolved in a non-aqueous medium	32089099		0%	Cat B (10 yrs)
320910	Paints and varnishes; based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium	32091000		0%	Cat B (10 yrs)
320990	Paints and varnishes; (based on polymers other than acrylic or vinyl), dispersed or dissolved in an aqueous medium	32099000		0%	Cat B (10 yrs)
321000	Paints and varnishes; (including enamels, lacquers and distempers), prepared water pigments of a kind used for finishing leather	32100090		0%	Cat B (10 yrs)
321100	Driers; prepared	32110000		0%	Cat B (10 yrs)
321210	Pigments; of a kind used in the manufacture of paints, stamping foils	32121000		0%	Cat B (10 yrs)
321290	Pigments; of a kind used in the manufacture of paints, other than stamping foils	32129000		0%	Cat B (10 yrs)
321310	Colours; in sets, of a kind used by artists, students or signboard painters	32131000		0%	Cat B (10 yrs)
321390	Colours; (other than in sets), of a kind used by artists, students or signboard painters	32139000		0%	Cat B (10 yrs)
321410	Mastics; painters' fillings	32141090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
321490	Mastics; n.e.c. in heading no. 3214	32149000		0%	Cat B (10 yrs)
321511	Ink; for printing, black, whether or not concentrated or solid	32151100		0%	Cat B (10 yrs)
321519	Ink; for printing, other than black, whether or not concentrated or solid	32151900		0%	Cat B (10 yrs)
321590	Ink; writing, drawing and other inks, n.e.c. in heading no. 3215, whether or not concentrated or solid	32159070		15%	Cat C (15 yrs)
330112	Oils, essential; of orange (terpeneless or not), including concretes and absolutes	33011290		15%	Cat C (15 yrs)
330113	Oils, essential; of lemon (terpeneless or not), including concretes and absolutes	33011390		15%	Cat C (15 yrs)
330119	Oils, essential; of citrus fruits n.e.c. in heading no. 3301 (terpeneless or not), including concretes and absolutes	33011980		15%	Cat C (15 yrs)
330124	Oils, essential; of peppermint (Mentha piperita), terpeneless or not, including concretes and absolutes	33012490		15%	Cat C (15 yrs)
330125	Oils, essential; of mints (excluding peppermint), terpeneless or not, including concretes and absolutes	33012590		15%	Cat C (15 yrs)
330129	Oils, essential; n.e.c. in heading no. 3301 (terpeneless or not), including concretes and absolutes	33012991		15%	Cat C (15 yrs)
330130	Resinoids	33013000		15%	Cat C (15 yrs)
330190	Oils, essential; concentrates in fats, fixed oils, waxes and the like, terpenic by-products, aqueous distillates and solutions, extracted oleoresins, n.e.c. in heading no. 3301	33019090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
330210	Odoriferous substances and mixtures; of a kind used in the food or drink industries	33021090		15%	Cat C (15 yrs)
330290	Odoriferous substances and mixtures; used as raw materials in industries other than the food or drink industries	33029090		15%	Cat C (15 yrs)
330300	Perfumes and toilet waters	33030090		15%	Cat E (excl)
330410	Cosmetic and toilet preparations; lip make-up	33041000		15%	Cat C (15 yrs)
330420	Cosmetic and toilet preparations; eye make-up	33042000		15%	Cat C (15 yrs)
330430	Cosmetic and toilet preparations; manicure or pedicure preparations	33043000		15%	Cat C (15 yrs)
330491	Cosmetic and toilet preparations; powders, whether or not compressed (excluding lip, eye, manicure or pedicure preparations)	33049100		15%	Cat C (15 yrs)
330499	Cosmetic and toilet preparations; n.e.c. in heading no. 3304, for the care of the skin (excluding medicaments, including sunscreen or sun tan preparations)	33049900		15%	Cat C (15 yrs)
330510	Hair preparations; shampoos	33051000		15%	Cat E (excl)
330520	Hair preparations; for permanent waving or straightening	33052000		15%	Cat C (15 yrs)
330530	Hair preparations; lacquers	33053000		15%	Cat C (15 yrs)
330590	Hair preparations; n.e.c. in heading no. 3305	33059000		15%	Cat C (15 yrs)
330610	Oral or dental hygiene preparations; dentifrices	33061000		0%	Cat D (20 yrs)
330620	Oral or dental hygiene preparations; yarn used to clean between the teeth (dental floss)	33062000		0%	Cat D (20 yrs)
330690	Oral or dental hygiene preparations; other than dentifrices	33069000		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
330710	Perfumery, cosmetic or toilet preparations; pre-shave, shaving or after-shave preparations	33071000		15%	Cat E (excl)
330720	Perfumery, cosmetic or toilet preparations; personal deodorants and antiperspirants	33072000		15%	Cat E (excl)
330730	Perfumery, cosmetic or toilet preparations; perfumed bath salts and other bath preparations	33073000		15%	Cat E (excl)
330741	Perfumes and deodorizers; perfuming or deodorizing preparations for rooms, agarbatti and other odoriferous preparations which operate by burning (including those used during religious rites)	33074100		15%	Cat E (excl)
330749	Perfumes and deodorizers; perfuming or deodorizing preparations for rooms, (excluding those which operate by burning)	33074900		15%	Cat E (excl)
330790	Perfumes and deodorizers; perfuming or deodorizing preparations n.e.c. in heading no. 3307	33079000		15%	Cat E (excl)
340111	Soap and organic surface-active products; in the form of bars, cakes, moulded shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use (including medicated products)	34011100		23%	Cat E (excl)
340119	Soap and organic surface-active products; in the form of bars, cakes, moulded shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, not for toilet use	34011900		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
340120	Soap; in forms n.e.c. in item no. 3401.11	34012090		15%	Cat E (excl)
340130	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	34013000		23%	Cat E (excl)
340211	Organic surface-active agents; anionic (other than soap), whether or not put up for retail sale	34021190		23%	Cat E (excl)
340212	Organic surface-active agents; cationic (other than soap), whether or not put up for retail sale	34021200		23%	Cat E (excl)
340213	Organic surface-active agents; non-ionic (other than soap), whether or not put up for retail sale	34021300		23%	Cat E (excl)
340219	Organic surface-active agents; whether or not put up for retail sale, n.e.c. in heading no. 3402	34021900		23%	Cat E (excl)
340220	Washing and cleaning preparations; surface-active, whether or not containing soap (excluding those of heading no. 3401), put up for retail sale	34022090		23%	Cat E (excl)
340290	Washing and cleaning preparations; surface-active, whether or not containing soap (excluding those of heading no. 3401), including auxiliary washing preparations, not for retail sale	34029090		23%	Cat E (excl)
340311	Lubricating preparations; for the treatment of textile and similar materials (leather, furskins etc), containing less than 70% (by weight) of petroleum oils or oils obtained from bituminous minerals	34031100		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
340319	Lubricating preparations; (other than for the treatment of textile and similar materials), containing less than 70% (by weight) of petroleum oils or oils obtained from bituminous minerals	34031980		0%	Cat D (20 yrs)
340391	Lubricating preparations; for the treatment of textile and similar materials (leather, furskins etc), (not containing petroleum oils or oils obtained from bituminous minerals)	34039100		0%	Cat D (20 yrs)
340399	Lubricating preparations; other than for the treatment of textile and similar materials, not containing petroleum oils or oils obtained from bituminous minerals	34039900		0%	Cat D (20 yrs)
340420	Waxes; artificial and prepared, of poly(oxyethylene) (polyethylene glycol)	34042000		0%	Cat D (20 yrs)
340490	Waxes; artificial and prepared, other than of polyethylene glycol	34049000		0%	Cat D (20 yrs)
340510	Polishes, creams and similar preparations; for footwear or leather, excluding waxes of heading no. 3404	34051000		15%	Cat E (excl)
340520	Polishes, creams and similar preparations; for the maintenance of wooden furniture, floors or other woodwork, excluding waxes of heading no. 3404	34052000		15%	Cat E (excl)
340530	Polishes, creams and similar preparations; for coachwork, other than metal polishes, excluding waxes of heading no. 3404	34053000		15%	Cat E (excl)
340540	Scouring pastes and powders and other scouring preparations; (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics, cellular rubber, impregnated, coated or covered)	34054000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
340590	Polishes, creams and similar preparations; n.e.c. in heading no. 3405, excluding waxes of heading no. 3404	34059090		15%	Cat E (excl)
340600	Candles, tapers and the like	34060000		15%	Cat E (excl)
340700	Modelling pastes; preparations known as dental wax, put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms, other preparations for use in dentistry	34070000		0%	Cat D (20 yrs)
350110	Casein	35011090		0%	Cat A (5 yrs)
350190	Caseinates and other casein derivatives; casein glues	35019090		0%	Cat A (5 yrs)
350211	Albumins; egg albumin, dried	35021190		0%	Cat A (5 yrs)
350219	Albumins; egg albumin, not dried	35021990		0%	Cat A (5 yrs)
350220	Albumins; milk albumin, including concentrates of two or more whey proteins	35022099		0%	Cat A (5 yrs)
350290	Albumins, albuminates and other albumin derivatives; other than egg or milk albumin, including concentrates of two or more whey proteins	35029090		0%	Cat A (5 yrs)
350300	Gelatin (including gelatin in rectangular sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading no. 3501	35030080		0%	Cat A (5 yrs)
350400	Peptones and their derivatives; other protein substances and their derivatives n.e.c. or included, hide powder, whether or not chromed	35040090		0%	Cat A (5 yrs)
350510	Dextrins and other modified starches	35051090		0%	Cat A (5 yrs)
350520	Glues; based on starches, or on dextrins or other modified starches	35052090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
350610	Glues or adhesives; prepared, products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg	35061000		0%	Cat A (5 yrs)
350691	Adhesives; prepared, based on polymers of heading 3901 to 3913 or on rubber	35069190		0%	Cat A (5 yrs)
350699	Glues and other adhesives; prepared, n.e.c. in heading no. 3506, not exceeding a net weight of 1kg	35069900		0%	Cat A (5 yrs)
350710	Enzymes; rennet and concentrates thereof	35071000		0%	Cat A (5 yrs)
350790	Enzymes and prepared enzymes; other than rennet and concentrates thereof	35079090		0%	Cat A (5 yrs)
360100	Explosives; propellent powders	36010000		9%	Cat C (15 yrs)
360200	Explosives, prepared; other than propellent powders	36020000		9%	Cat C (15 yrs)
360300	Fuses and detonators; safety or detonating fuses, percussion or detonating caps, igniters, electric detonators	36030080		19%	Cat C (15 yrs)
360410	Pyrotechnic products; fireworks	36041000		0%	Cat C (15 yrs)
360490	Pyrotechnic products; signalling flares, rain rockets, fog signals and other pyrotechnic articles (excluding fireworks)	36049000		33%	Cat D (20 yrs)
360500	Matches; other than pyrotechnic articles of heading no. 3604	36050000		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
360610	Fuels; liquid or liquefied-gas, in containers, of a kind used for filling or refilling cigarette or similar lighters, (of a capacity not exceeding 300cm3)	36061000		15%	Cat C (15 yrs)
360690	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials n.e.c. in chapter 36	36069090		15%	Cat C (15 yrs)
370110	Photographic plates and film; for x-ray, in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles	37011000		30%	Cat D (20 yrs)
370120	Photographic plates and film; instant print film, in the flat, sensitised, unexposed, whether or not in packs	37012000		30%	Cat D (20 yrs)
370130	Photographic plates and film; in the flat, sensitised, unexposed, with any side exceeding 225mm, of any materials other than paper, paperboard or textiles	37013000		30%	Cat D (20 yrs)
370191	Photographic plates and film; for colour photography (polychrome), in the flat, sensitised, unexposed, with no side exceeding 255mm, of any material other than paper, paperboard or textiles	37019100		30%	Cat D (20 yrs)
370199	Photographic plates and film; (for other than colour photography), in the flat, sensitised, unexposed, with no side exceeding 255mm, of any material other than paper, paperboard or textiles	37019900		30%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
370210	Photographic film; for x-rays, in rolls, sensitised and unexposed (other than of paper, paperboard or textiles)	37021000		30%	Cat D (20 yrs)
370231	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, without sprocket holes, of a width not exceeding 105mm (other than of paper, paperboard or textiles)	37023197		30%	Cat D (20 yrs)
370232	Photographic film; in rolls, with silver halide emulsion, sensitised, unexposed, without sprocket holes, of a width not exceeding 105mm (other than of paper, paperboard or textiles)	37023285		30%	Cat D (20 yrs)
370239	Photographic film; in rolls, (other than with silver halide emulsion and for colour photography), sensitised, unexposed, without sprocket holes, of a width not exceeding 105mm (other than of paper, paperboard or textiles)	37023900		30%	Cat D (20 yrs)
370241	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, without sprocket holes, of a width exceeding 610mm and of a length exceeding 200m (other than of paper, paperboard or textiles)	37024100		30%	Cat D (20 yrs)
370242	Photographic film; in rolls, (other than for colour photography), sensitised, unexposed, without sprocket holes, of a width exceeding 610mm and of a length exceeding 200m (other than of paper, paperboard or textiles)	37024200		30%	Cat D (20 yrs)
370243	Photographic film; in rolls, sensitised, unexposed, without sprocket holes, of a width exceeding 610mm and of a length not exceeding 200m (other than of paper, paperboard or textiles)	37024300		30%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
370244	Photographic film; in rolls, sensitised, unexposed, without sprocket holes, of a width exceeding 105mm but not exceeding 610mm (other than of paper, paperboard or textiles)	37024400		30%	Cat D (20 yrs)
370252	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width not exceeding 16mm (other than of paper, paperboard or textiles)	37025200		30%	Cat D (20 yrs)
370253	Photographic film; for colour photography (polychrome) slides, in rolls, sensitised, unexposed, of a width exceeding 16mm but not exceeding 35mm and of a length not exceeding 30m (other than of paper, paperboard or textiles)	37025300		30%	Cat D (20 yrs)
370254	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width exceeding 16mm but not 35mm and of a length not exceeding 30m, excluding film for slides (other than of paper, paperboard or textiles)	37025400		30%	Cat D (20 yrs)
370255	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width exceeding 16mm but not 35mm and of a length exceeding 30m (other than of paper, paperboard or textiles)	37025500		30%	Cat D (20 yrs)
370256	Photographic film; for colour photography (polychrome), in rolls, sensitised, unexposed, of a width exceeding 35mm (other than of paper, paperboard or textiles)	37025600		30%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
370296	Photographic film; other than for colour photography, in rolls, sensitised, unexposed, of a width not exceeding 35mm and of a length not exceeding 30m (other than of paper, paperboard or textiles)	37029690		30%	Cat D (20 yrs)
370297	Photographic film; other than for colour photography, in rolls, sensitised, unexposed, of a width not exceeding 35mm and of a length exceeding 30m (other than paper, paperboard or textiles)	37029790		30%	Cat D (20 yrs)
370298	Photographic film; other than for colour photography, in rolls, sensitised, unexposed, of a width exceeding 35mm (other than of paper, paperboard or textiles)	37029800		30%	Cat D (20 yrs)
370310	Photographic paper, paperboard and textiles; in rolls, sensitised, unexposed, of a width exceeding 610mm	37031000		30%	Cat D (20 yrs)
370320	Photographic paper, paperboard and textiles; for colour photography (polychrome), (other than in rolls of a width exceeding 610mm), sensitised, unexposed	37032000		30%	Cat D (20 yrs)
370390	Photographic paper, paperboard and textiles; (for other than colour photography, other than in rolls of a width exceeding 610mm), sensitised, unexposed	37039000		30%	Cat D (20 yrs)
370400	Photographic plates, film, paper, paperboard and textiles; exposed but not developed	37040090		30%	Cat D (20 yrs)
370500	Photographic plates and film; exposed and developed, other than cinematographic film	37050090		30%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
370610	Cinematographic film; exposed and developed, whether or not incorporating sound track or consisting only of sound track, of a width of 35cm or more	37061099		23%	Cat C (15 yrs)
370690	Cinematographic film; exposed and developed, whether or not incorporating a sound track or consisting only of sound track, of a width less than 35mm	37069099		23%	Cat C (15 yrs)
370710	Photographic goods; sensitised emulsions, put up in measured portions or put up for retail sale in a form ready for use	37071000		30%	Cat D (20 yrs)
370790	Photographic goods; chemical preparations other than sensitised emulsions, put up in measured portions or put up for retail sale in a form ready for use	37079090		30%	Cat D (20 yrs)
380110	Graphite; artificial	38011000		0%	Cat A (5 yrs)
380120	Graphite; colloidal or semi-colloidal	38012090		0%	Cat A (5 yrs)
380130	Carbonaceous pastes; for electrodes and similar pastes for furnace linings	38013000		0%	Cat A (5 yrs)
380190	Graphite or other carbon based preparations; in the form of pastes, blocks, plates or other semi-manufactures	38019000		0%	Cat A (5 yrs)
380210	Carbon; activated	38021000		0%	Cat A (5 yrs)
380290	Chemical products; activated natural mineral products, animal black, including spent animal black	38029000		0%	Cat A (5 yrs)
380300	Chemical products; tall oil, whether or not refined	38030090		0%	Cat A (5 yrs)
380400	Lyes, residual; from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates but excluding tall oil of heading no. 3803	38040000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
380510	Terpenic oils; gum, wood or sulphate turpentine oils	38051090		0%	Cat A (5 yrs)
380590	Terpenic oils; produced by the treatment of coniferous woods, crude dipentene, sulphite turpentine and other crude para-cymene, n.e.c. in heading no. 3805	38059090		0%	Cat A (5 yrs)
380610	Rosin and resin acids	38061000		0%	Cat A (5 yrs)
380620	Rosin and resin; salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	38062000		0%	Cat A (5 yrs)
380630	Ester gums	38063000		0%	Cat A (5 yrs)
380690	Rosin; spirit and oils, n.e.c. in heading no. 3806	38069000		0%	Cat A (5 yrs)
380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch	38070090		0%	Cat A (5 yrs)
380852	Insecticides and the like; containing goods specified in Subheading Note 1 to this Chapter; for retail sale or as preparations or articles; DDT (ISO) (clofenotane (INN)), in packings of 300g or less	38085200		0%	Cat A (5 yrs)
380859	Insecticides, rodenticides, fungicides, disinfectants, herbicides and the like; containing goods specified in Subheading Note 1 to this Chapter; not DDT (ISO) (clofenotane (INN)), put up in forms or packings for retail sale or as preparations or articles	38085900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
380861	Insecticides and the like; containing goods specified in Subheading Note 2 to this Chapter; in packings of a net weight content not exceeding 300g; for retail sale or as preparations or articles	38086100		0%	Cat A (5 yrs)
380862	Insecticides; containing goods specified in Subheading Note 2 to this Chapter; put up in forms or packings for retail sale or as preparations or articles, in packings of a net weight content exceeding 300g but not exceeding 7.5kg	38086200		0%	Cat A (5 yrs)
380869	Insecticides; containing goods named in Subheading Note 2 to this Chapter, put up in forms or packings for retail sale or as preparations or articles, in packings of a net weight content exceeding 7.5kg	38086900		0%	Cat A (5 yrs)
380891	Insecticides; other than containing goods specified in Subheading Notes 1 & 2 to this Chapter; put up in forms or packings for retail sale or as preparations or articles	38089190		0%	Cat A (5 yrs)
380892	Fungicides; other than containing goods specified in Subheading Note 1 to this Chapter; put up in forms or packings for retail sale or as preparations or articles	38089290		0%	Cat A (5 yrs)
380893	Herbicides, anti-sprouting products and plant-growth regulators; other than containing goods of Subheading Note 1 to this Chapter; put up in forms or packings for retail sale or as preparations or articles	38089390		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
380894	Disinfectants; other than containing goods specified in Subheading Note 1 in this Chapter; put up in forms or packings for retail sale or as preparations or articles	38089490		0%	Cat A (5 yrs)
380899	Rodenticides and other similar products n.e.c. in heading no. 3808.9; other than containing goods specified in Subheading Note 1 in this Chapter, put up in forms or packings for retail sale or as preparations or articles	38089990		0%	Cat A (5 yrs)
380910	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in textile, paper, leather etc industries, with basis of amylaceous substances, n.e.c.	38091090		0%	Cat A (5 yrs)
380991	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in the textile industry (excluding those with a basis of amylaceous substances)	38099100		0%	Cat A (5 yrs)
380992	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in the paper industry (excluding those with a basis of amylaceous substances)	38099200		0%	Cat A (5 yrs)
380993	Finishing agents and dye carriers; to accelerate dyeing or fixing of dye-stuffs, other products and preparations, used in the leather or like (excluding paper and textile) industries, (excluding those with a basis of amylaceous substances)	38099300		0%	Cat A (5 yrs)
381010	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	38101000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
381090	Fluxes and other auxiliary preparations; for soldering, brazing or welding, or preparations used as cores or coatings for welding electrodes or rods	38109090		0%	Cat A (5 yrs)
381111	Anti-knock preparations; based on lead compounds	38111190		0%	Cat A (5 yrs)
381119	Anti-knock preparations; other than those based on lead compounds	38111900		0%	Cat A (5 yrs)
381121	Lubricating oil additives; containing petroleum oils or oils obtained from bituminous minerals	38112100		0%	Cat A (5 yrs)
381129	Lubricating oil additives; not containing petroleum oils or oils obtained from bituminous minerals	38112900		0%	Cat A (5 yrs)
381190	Oxidation and gum inhibitors, viscosity improvers, anti-corrosive preparations, other prepared additives for mineral oils or liquids used as mineral oils (including gasoline), n.e.c. in heading no. 3811	38119000		0%	Cat A (5 yrs)
381210	Rubber accelerators; prepared	38121000		0%	Cat A (5 yrs)
381220	Plasticisers, compound; for rubber or plastics	38122090		0%	Cat A (5 yrs)
381231	Anti-oxidising preparations and other compound stabilisers; for rubber or plastics, mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	38123100		0%	Cat A (5 yrs)
381239	Anti-oxidising preparations and other compound stabilisers; for rubber or plastics, other than mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline (TMQ)	38123990		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
381300	Fire-extinguishers; preparations and charges and charged fire-extinguishing grenades	38130000		0%	Cat A (5 yrs)
381400	Solvents and thinners; organic composite solvents and thinners, n.e.c. or included, prepared paint or varnish removers	38140090		0%	Cat A (5 yrs)
381511	Catalysts, supported; reaction initiators, reaction accelerators and catalytic preparations, with nickel or nickel compounds as the active substance, n.e.c. or included	38151100		0%	Cat A (5 yrs)
381512	Catalysts, supported; reaction initiators, reaction accelerators and catalytic preparations, with precious metal or precious metal compounds as the active substance, n.e.c. or included	38151200		0%	Cat A (5 yrs)
381519	Catalysts, supported; reaction initiators, reaction accelerators and catalytic preparations, with an active substance other than nickel or precious metals or their compounds, n.e.c. or included	38151990		0%	Cat A (5 yrs)
381590	Reaction initiators, reaction accelerators and catalytic preparations, unsupported, n.e.c. or included	38159090		0%	Cat A (5 yrs)
381600	Refractory cements, mortars, concretes and similar compositions; other than products of heading no. 3801	38160000		0%	Cat A (5 yrs)
381700	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading no. 2707 or 2902	38170080		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
381800	Chemical elements; doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	38180090		0%	Cat A (5 yrs)
381900	Hydraulic fluids; for brakes and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	38190000		0%	Cat A (5 yrs)
382000	Anti-freezing preparations and prepared de-icing fluids	38200000		0%	Cat A (5 yrs)
382100	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	38210000		0%	Cat A (5 yrs)
382200	Reagents; diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading no. 3002 or 3006; certified reference material	38220000		0%	Cat A (5 yrs)
382311	Industrial monocarboxylic fatty acids, acid oils from refining; stearic acid	38231100		0%	Cat D (20 yrs)
382312	Industrial monocarboxylic fatty acids, acid oils from refining; oleic acid	38231200		0%	Cat A (5 yrs)
382313	Industrial monocarboxylic fatty acids, acid oils from refining; tall oil fatty acids	38231300		0%	Cat A (5 yrs)
382319	Industrial monocarboxylic fatty acids; acid oils from refining; (other than stearic acid, oleic acid or tall oil fatty acids)	38231990		0%	Cat A (5 yrs)
382370	Industrial fatty alcohols	38237000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
382410	Binders, prepared; for foundry moulds or cores	38241000		0%	Cat A (5 yrs)
382430	Metal carbides, non-agglomerated; mixed together or with metallic binders	38243000		0%	Cat A (5 yrs)
382440	Cements, mortars or concretes; their prepared additives	38244000		0%	Cat A (5 yrs)
382450	Mortars and concretes; non-refractory	38245090		0%	Cat A (5 yrs)
382460	Sorbitol; other than that of subheading no. 2905.44	38246099		0%	Cat A (5 yrs)
382471	Mixtures containing halogenated derivatives of methane, ethane or propane; containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	38247100		0%	Cat A (5 yrs)
382472	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	38247200		0%	Cat A (5 yrs)
382473	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrobromofluorocarbons (HBFCs)	38247300		0%	Cat A (5 yrs)
382474	Mixtures containing halogenated derivatives of methane, ethane or propane; containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	38247400		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
382475	Mixtures containing halogenated derivatives of methane, ethane or propane; containing carbon tetrachloride	38247500		0%	Cat A (5 yrs)
382476	Mixtures containing halogenated derivatives of methane, ethane or propane; containing 1,1,1-trichloroethane (methyl chloroform)	38247600		0%	Cat A (5 yrs)
382477	Mixtures containing halogenated derivatives of methane, ethane or propane; containing bromomethane (methyl bromide) or bromochloromethane	38247700		0%	Cat A (5 yrs)
382478	Mixtures containing halogenated derivatives of methane, ethane or propane; containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	38247890		0%	Cat A (5 yrs)
382479	Mixtures containing halogenated derivatives of methane, ethane or propane; n.e.c. in item no. 3827.7	38247900		0%	Cat A (5 yrs)
382481	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing oxirane (ethylene oxide)	38248100		0%	Cat A (5 yrs)
382482	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	38248200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
382483	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing tris(2,3-dibromopropyl) phosphate	38248300		0%	Cat A (5 yrs)
382484	Chemical products, mixtures and preparations; containing aldrin, camphechlor (toxaphene), chlordane, chlordecone, DDT (chlorfenotane, 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane), dieldrin, endosulfan, endrin, heptachlor or mirex	38248400		0%	Cat A (5 yrs)
382485	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	38248500		0%	Cat A (5 yrs)
382486	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing pentachlorobenzene (ISO), or hexachlorobenzene (ISO)	38248600		0%	Cat A (5 yrs)
382487	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	38248700		0%	Cat A (5 yrs)
382488	Chemical products, mixtures and preparations; containing goods specified in Subheading Note 3 to this Chapter; containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	38248800		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
382491	Chemical products, mixtures and preparations; consisting mainly of (5-ethyl- 2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	38249100		0%	Cat A (5 yrs)
382499	Chemical products, mixtures and preparations; n.e.c. heading 3824	38249996		0%	Cat A (5 yrs)
382510	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste	38251000		0%	Cat A (5 yrs)
382520	Residual products of the chemical or allied industries, not elsewhere specified or included; sewage sludge	38252000		0%	Cat A (5 yrs)
382530	Residual products of the chemical or allied industries, not elsewhere specified or included; clinical waste	38253000		0%	Cat A (5 yrs)
382541	Residual products of the chemical or allied industries, not elsewhere specified or included; halogenated waste organic solvents	38254100		0%	Cat A (5 yrs)
382549	Residual products of the chemical or allied industries, not elsewhere specified or included; waste organic solvents, other than halogenated	38254900		0%	Cat A (5 yrs)
382550	Residual products of chemical or allied industries, not elsewhere specified or included; wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	38255000		0%	Cat A (5 yrs)
382561	Residual products of the chemical or allied industries, not elsewhere specified or included; (other than sewage sludge, municipal waste or waste covered in 27.10); other wastes n.e.c. in 3825; those mainly containing organic constituents	38256100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
382569	Residual products of the chemical or allied industries, not elsewhere specified or included; (other than sewage sludge, municipal waste or waste covered by 27.10); other wastes n.e.c. in 3825; except those mainly containing organic constituents	38256900		0%	Cat A (5 yrs)
382590	Residual products of the chemical or allied industries, not elsewhere specified or included; n.e.c. in 3825 or 27.10	38259090		0%	Cat A (5 yrs)
382600	Biodiesel and mixtures thereof; not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	38260090		0%	Cat A (5 yrs)
390110	Ethylene polymers; in primary forms, polyethylene having a specific gravity of less than 0.94	39011090		0%	Cat B (10 yrs)
390120	Ethylene polymers; in primary forms, polyethylene having a specific gravity of 0.94 or more	39012090		0%	Cat B (10 yrs)
390130	Ethylene polymers; in primary forms, ethylene-vinyl acetate copolymers	39013000		0%	Cat B (10 yrs)
390140	Ethylene polymers; in primary forms, ethylene-alpha-olefin copolymers, having a specific gravity of less than 0.94	39014000		0%	Cat B (10 yrs)
390190	Ethylene polymers; in primary forms, n.e.c. in heading no. 3901	39019080		0%	Cat B (10 yrs)
390210	Propylene, other olefin polymers; polypropylene in primary forms	39021000		0%	Cat B (10 yrs)
390220	Propylene, other olefin polymers; polyisobutylene in primary forms	39022000		0%	Cat B (10 yrs)
390230	Propylene, other olefin polymers; propylene copolymers in primary forms	39023000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
390290	Propylene, other olefin polymers; n.e.c. in heading no. 3902, in primary forms	39029090		0%	Cat B (10 yrs)
390311	Styrene polymers; expansible polystyrene, in primary forms	39031100		0%	Cat B (10 yrs)
390319	Styrene polymers; (other than expansible polystyrene), in primary forms	39031900		0%	Cat B (10 yrs)
390320	Styrene polymers; styrene-acrylonitrile (SAN) copolymers, in primary forms	39032000		0%	Cat B (10 yrs)
390330	Styrene polymers; acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms	39033000		0%	Cat B (10 yrs)
390390	Styrene polymers; in primary forms, n.e.c. in heading no. 3903	39039090		0%	Cat B (10 yrs)
390410	Vinyl chloride, other halogenated olefin polymers; poly(vinyl chloride), not mixed with any other substances, in primary forms	39041000		0%	Cat B (10 yrs)
390421	Vinyl chloride, other halogenated olefin polymers; non-plasticised poly(vinyl chloride), in primary forms, mixed with other substances	39042100		0%	Cat B (10 yrs)
390422	Vinyl chloride, other halogenated olefin polymers; plasticised poly(vinyl chloride), in primary forms, mixed with other substances	39042200		0%	Cat B (10 yrs)
390430	Vinyl chloride, other halogenated olefin polymers; vinyl chloride-vinyl acetate copolymers, in primary forms	39043000		0%	Cat B (10 yrs)
390440	Vinyl chloride, other halogenated olefin polymers; vinyl chloride copolymers, in primary forms n.e.c. in heading no. 3904	39044000		0%	Cat B (10 yrs)
390450	Vinyl chloride, other halogenated olefin polymers; vinylidene chloride polymers, in primary forms	39045090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
390461	Halogenated olefin polymers; fluoro-polymers, polytetrafluoroethylene, in primary forms	39046100		0%	Cat B (10 yrs)
390469	Halogenated olefin polymers; fluoro-polymers (other than polytetrafluoroethylene), in primary forms	39046980		0%	Cat B (10 yrs)
390490	Vinyl chloride, other halogenated olefin polymers; n.e.c. in heading no. 3904	39049000		0%	Cat B (10 yrs)
390512	Poly(vinyl acetate); in aqueous dispersion, in primary forms	39051200		0%	Cat B (10 yrs)
390519	Poly(vinyl acetate); (other than in aqueous dispersion), in primary forms	39051900		0%	Cat B (10 yrs)
390521	Vinyl acetate copolymers; in aqueous dispersion, in primary forms	39052100		0%	Cat B (10 yrs)
390529	Vinyl acetate copolymers; (other than in aqueous dispersion), in primary forms	39052900		0%	Cat B (10 yrs)
390530	Poly(vinyl alcohol); whether or not containing unhydrolysed acetate groups	39053000		0%	Cat B (10 yrs)
390591	Vinyl acetate, vinyl ester polymers, vinyl polymers; n.e.c. in heading no. 3905, in primary forms, copolymers	39059100		0%	Cat B (10 yrs)
390599	Vinyl acetate, vinyl ester polymers, vinyl polymers; n.e.c. in heading no. 3905, in primary forms, other than copolymers	39059990		0%	Cat B (10 yrs)
390610	Acrylic polymers; poly(methyl methacrylate), in primary forms	39061000		0%	Cat B (10 yrs)
390690	Acrylic polymers; (other than polymethyl methacrylate), in primary forms	39069090		0%	Cat B (10 yrs)
390710	Polyacetals; in primary forms	39071000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
390720	Polyethers; in primary forms, excluding polyacetals	39072099		0%	Cat B (10 yrs)
390730	Epoxide resins; in primary forms	39073000		0%	Cat B (10 yrs)
390740	Polycarbonates; in primary forms	39074000		0%	Cat B (10 yrs)
390750	Alkyd resins; in primary forms	39075000		0%	Cat B (10 yrs)
390761	Poly(ethylene terephthalate); in primary forms, having a viscosity of 78ml/g or higher	39076100		0%	Cat B (10 yrs)
390769	Poly(ethylene terephthalate); in primary forms, having a viscosity of less than 78ml/g	39076900		0%	Cat B (10 yrs)
390770	Poly(lactic acid); in primary forms	39077000		0%	Cat B (10 yrs)
390791	Polyesters; n.e.c. in heading no. 3907, unsaturated, in primary forms	39079190		0%	Cat B (10 yrs)
390799	Polyesters; n.e.c. in heading no. 3907, saturated, in primary forms	39079980		0%	Cat B (10 yrs)
390810	Polyamides; polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	39081000		0%	Cat B (10 yrs)
390890	Polyamides; n.e.c. in heading no. 3908, in primary forms	39089000		0%	Cat B (10 yrs)
390910	Amino-resins; urea and thiourea resins, in primary forms	39091000		0%	Cat B (10 yrs)
390920	Amino-resins; melamine resins, in primary forms	39092000		0%	Cat B (10 yrs)
390931	Amino-resins; n.e.c. in heading no. 3909, in primary forms, poly(methylene phenyl isocyanate) (Crude MDI, polymeric MDI)	39093100		0%	Cat B (10 yrs)
390939	Amino-resins; n.e.c. in heading no. 3909, in primary forms, other than poly(methylene phenyl isocyanate) (Crude MDI, polymeric MDI)	39093900		0%	Cat B (10 yrs)
390940	Phenolic resins; in primary forms	39094000		0%	Cat B (10 yrs)
390950	Polyurethanes; in primary forms	39095090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
391000	Silicones; in primary forms	39100000		0%	Cat B (10 yrs)
391110	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes; in primary forms	39111000		0%	Cat B (10 yrs)
391190	Polysulphides, polysulphones and similar products of chemical synthesis n.e.c. in chapter 39; in primary forms	39119099		0%	Cat B (10 yrs)
391211	Cellulose acetates; non-plasticised, in primary forms	39121100		0%	Cat B (10 yrs)
391212	Cellulose acetates; plasticised, in primary forms	39121200		0%	Cat B (10 yrs)
391220	Cellulose nitrates (including collodions); in primary forms	39122090		0%	Cat B (10 yrs)
391231	Cellulose ethers; carboxymethylcellulose and its salts, in primary forms	39123100		0%	Cat B (10 yrs)
391239	Cellulose ethers; (other than carboxymethylcellulose and its salts), in primary forms	39123985		0%	Cat B (10 yrs)
391290	Cellulose and its chemical derivatives; n.e.c. in item no. 3912, in primary forms	39129090		0%	Cat B (10 yrs)
391310	Polymers, natural; alginic acid, its salts and esters, in primary forms	39131000		0%	Cat B (10 yrs)
391390	Polymers, natural and modified natural; in primary forms (excluding alginic acid, its salts and esters)	39139000		0%	Cat B (10 yrs)
391400	Ion-exchangers; based on polymers of heading no. 3901 to 3913, in primary forms	39140000		0%	Cat B (10 yrs)
391510	Ethylene polymers; waste, parings and scrap	39151000		0%	Cat B (10 yrs)
391520	Styrene polymers; waste, parings and scrap	39152000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
391530	Vinyl chloride polymers; waste, parings and scrap	39153000		0%	Cat B (10 yrs)
391590	Plastics n.e.c. in heading no. 3915; waste, parings and scrap	39159080		0%	Cat B (10 yrs)
391610	Ethylene polymers; monofilament, of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked	39161000		0%	Cat B (10 yrs)
391620	Vinyl chloride polymers; monofilament, of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked	39162000		0%	Cat B (10 yrs)
391690	Plastics; monofilament, of plastics n.e.c. in heading no. 3916, cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked	39169090		0%	Cat B (10 yrs)
391710	Plastics; artificial guts (sausage casings) of hardened protein or of cellulosic materials	39171090		0%	Cat B (10 yrs)
391721	Plastics; tubes, pipes and hoses thereof, rigid, of polymers of ethylene	39172190		0%	Cat B (10 yrs)
391722	Plastics; tubes, pipes and hoses thereof, rigid, of polymers of propylene	39172290		0%	Cat B (10 yrs)
391723	Plastics; tubes, pipes and hoses thereof, rigid, of polymers of vinyl chloride	39172390		0%	Cat B (10 yrs)
391729	Plastics; tubes, pipes and hoses thereof, rigid, of plastics n.e.c. in heading no. 3917	39172900		0%	Cat B (10 yrs)
391731	Plastics; tubes, pipes and hoses thereof, flexible, having a minimum burst pressure of 27.6MPa	39173100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
391732	Plastics; tubes, pipes and hoses thereof, other than those of item no. 3917.31, not reinforced or otherwise combined with other materials, without fittings	39173200		0%	Cat B (10 yrs)
391733	Plastics; tubes, pipes and hoses thereof, other than those of item no. 3917.31, not reinforced or otherwise combined with other materials, with fittings	39173300		0%	Cat B (10 yrs)
391739	Plastics; tubes, pipes and hoses thereof, n.e.c. in item no. 3917.30	39173900		0%	Cat B (10 yrs)
391740	Plastics; tube, pipe and hose fittings (e.g. joints, elbows, flanges)	39174000		0%	Cat B (10 yrs)
391810	Floor, wall or ceiling coverings; of polymers of vinyl chloride, whether or not self-adhesive, in rolls or in the form of tiles	39181090		0%	Cat B (10 yrs)
391890	Floor, wall or ceiling coverings; of plastics (excluding polymers of vinyl chloride), whether or not self-adhesive, in rolls or in the form of tiles	39189000		0%	Cat B (10 yrs)
391910	Plastics; plates, sheets, film, foil, tape, strip, other flat shapes thereof, self-adhesive, in rolls of a width not exceeding 20cm	39191080		0%	Cat B (10 yrs)
391990	Plastics; plates, sheets, film, foil, tape, strip, other flat shapes thereof, self-adhesive, other than in rolls of a width not exceeding 20cm	39199080		0%	Cat B (10 yrs)
392010	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of polymers of ethylene, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39201089		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
392020	Plastics; of polymers of propylene, plates, sheets, film, foil and strip (not self-adhesive), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39202080		0%	Cat B (10 yrs)
392030	Plastics; of polymers of styrene, plates, sheets, film, foil and strip (not self-adhesive), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39203000		0%	Cat B (10 yrs)
392043	Plastics; polymers of vinyl chloride, containing by weight not less than 6% of plasticisers; plates, sheets, film, foil and strip (not self-adhesive), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39204390		0%	Cat B (10 yrs)
392049	Plastics; polymers of vinyl chloride, containing by weight, less than 6% of plasticisers; plates, sheets, film, foil and strip (not self-adhesive), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39204990		0%	Cat B (10 yrs)
392051	Plastics; of acrylic polymers, polymethyl methacrylate, plates, sheets, film, foil and strip (not self-adhesive), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39205100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
392059	Plastics; of acrylic polymers (excluding polymethyl methacrylate), plates, sheets, film, foil and strip (not self-adhesive), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39205990		0%	Cat B (10 yrs)
392061	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of polycarbonates, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39206100		0%	Cat B (10 yrs)
392062	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of poly(ethylene terephthalate), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39206290		0%	Cat B (10 yrs)
392063	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of unsaturated polyesters, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39206300		0%	Cat B (10 yrs)
392069	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of polyesters n.e.c. in heading no. 3920, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39206900		0%	Cat B (10 yrs)
392071	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of regenerated cellulose; non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39207100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
392073	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of cellulose acetate, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39207380		0%	Cat B (10 yrs)
392079	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of cellulose derivatives n.e.c. in heading no. 3920, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39207990		0%	Cat B (10 yrs)
392091	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of poly(vinyl butyral), non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39209100		0%	Cat B (10 yrs)
392092	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of polyamides, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39209200		0%	Cat B (10 yrs)
392093	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of amino-resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39209300		0%	Cat B (10 yrs)
392094	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of phenolic resins, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39209400		0%	Cat B (10 yrs)
392099	Plastics; plates, sheets, film, foil and strip (not self-adhesive), of plastics n.e.c. in heading no. 3920, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	39209990		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
392111	Plastics; plates, sheets, film, foil and strip, of polymers of styrene, cellular	39211100		0%	Cat B (10 yrs)
392112	Plastics; plates, sheets, film, foil and strip, of polymers of vinyl chloride, cellular	39211200		0%	Cat B (10 yrs)
392113	Plastics; plates, sheets, film, foil and strip, of polyurethanes, cellular	39211390		0%	Cat B (10 yrs)
392114	Plastics; plates, sheets, film, foil and strip, of regenerated cellulose, cellular	39211400		0%	Cat B (10 yrs)
392119	Plastics; plates, sheets, film, foil and strip, of plastics n.e.c. in heading no. 3921, cellular	39211900		0%	Cat B (10 yrs)
392190	Plastics; plates, sheets, film, foil and strip, other than cellular	39219090		0%	Cat B (10 yrs)
392210	Plastics; baths, shower-baths, sinks and wash-basins	39221000		0%	Cat B (10 yrs)
392220	Plastics; lavatory seats and covers	39222000		0%	Cat B (10 yrs)
392290	Plastics; bidets, lavatory pans, flushing cisterns and similar sanitary ware n.e.c. in heading no. 3922	39229000		0%	Cat B (10 yrs)
392310	Plastics; boxes, cases, crates and similar articles for the conveyance or packing of goods	39231090		15%	Cat E (excl)
392321	Ethylene polymers; sacks and bags (including cones), for the conveyance or packing of goods	39232100		25%	Cat E (excl)
392329	Plastics; sacks and bags (including cones), for the conveyance or packing of goods, of plastics other than ethylene polymers	39232990		25%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
392330	Plastics; carboys, bottles, flasks and similar articles, for the conveyance or packing of goods	39233090		15%	Cat E (excl)
392340	Plastics; spools, cops, bobbins and similar supports, for the conveyance or packing of goods	39234090		15%	Cat E (excl)
392350	Plastics; stoppers, lids, caps and other closures, for the conveyance or packing of goods	39235090		15%	Cat E (excl)
392390	Plastics; articles for the conveyance or packing of goods n.e.c. in heading no. 3923	39239000		15%	Cat E (excl)
392410	Plastics; tableware and kitchenware	39241000		15%	Cat E (excl)
392490	Plastics; household articles and hygienic or toilet articles	39249000		15%	Cat E (excl)
392510	Plastics; builders' ware, reservoirs, tanks, vats and similar containers of a capacity exceeding 300 litres	39251000		15%	Cat E (excl)
392520	Plastics; builders' ware, doors, windows and their frames and thresholds for doors	39252000		0%	Cat B (10 yrs)
392530	Plastics; builders' ware, shutters, blinds (including venetian blinds) and similar articles and parts thereof	39253000		0%	Cat B (10 yrs)
392590	Plastics; builders' ware, n.e.c. or included in heading no. 3925	39259080		0%	Cat B (10 yrs)
392610	Plastics; office or school supplies	39261000		15%	Cat E (excl)
392620	Plastics; articles of apparel and clothing accessories (including gloves, mittens and mitts)	39262000		0%	Cat D (20 yrs)
392630	Plastics; fittings for furniture, coachwork or the like	39263000		0%	Cat D (20 yrs)
392640	Plastics; statuettes and other ornamental articles	39264000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
392690	Plastics; other articles n.e.c. in chapter 39	39269097		33%	Cat E (excl)
400110	Rubber; natural rubber latex, whether or not pre-vulcanised, in primary forms or in plates, sheets or strip	40011000		0%	Cat B (10 yrs)
400121	Rubber; natural (excluding latex), in smoked sheets	40012100		0%	Cat B (10 yrs)
400122	Rubber; technically specified natural rubber (TSNR), in primary forms or in plates, sheets or strip (excluding latex and smoked sheets)	40012200		0%	Cat B (10 yrs)
400129	Rubber; natural (excluding latex, technically specified natural rubber and smoked sheets), in primary forms or in plates, sheets or strip	40012900		0%	Cat B (10 yrs)
400130	Balata, gutta-percha, guayule, chicle and similar natural gums; in primary forms or in plates, sheets or strip	40013000		0%	Cat B (10 yrs)
400211	Rubber; synthetic, styrene-butadiene rubber (SBR) and carboxylated styrene-butadiene rubber (XSBR) latex, in primary forms or in plates, sheets or strip	40021100		0%	Cat B (10 yrs)
400219	Rubber; synthetic, styrene-butadiene rubber (SBR) and carboxylated styrene- butadiene rubber (XSBR), (other than latex), in primary forms or in plates, sheets or strip	40021990		0%	Cat B (10 yrs)
400220	Rubber; synthetic, butadiene rubber (BR), in primary forms or in plates, sheets or strip	40022000		0%	Cat B (10 yrs)
400231	Rubber; synthetic, isobutene-isoprene (butyl) rubber (IIR), in primary forms or in plates, sheets or strip	40023100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
400239	Rubber; synthetic, halo-isobutene-isoprene rubber (CIIR or BIIR), in primary forms or in plates, sheets or strip	40023900		0%	Cat B (10 yrs)
400241	Rubber; synthetic, chloroprene (chlorobutadiene) rubber (CR), latex, in primary forms or in plates, sheets or strip	40024100		0%	Cat B (10 yrs)
400249	Rubber; synthetic, chloroprene (chlorobutadiene) rubber (CR), (other than latex), in primary forms or in plates, sheets or strip	40024900		0%	Cat B (10 yrs)
400251	Rubber; synthetic, acrylonitrile-butadiene rubber (NBR), latex, in primary forms or in plates, sheets or strip	40025100		0%	Cat B (10 yrs)
400259	Rubber; synthetic, acrylonitrile-butadiene rubber (NBR), (other than latex), in primary forms or in plates, sheets or strip	40025900		0%	Cat B (10 yrs)
400260	Rubber; synthetic, isoprene rubber (IR), in primary forms or in plates, sheets or strip	40026000		0%	Cat B (10 yrs)
400270	Rubber; synthetic, ethylene-propylene-non-conjugated diene rubber (EPDM), in primary forms or in plates, sheets or strip	40027000		0%	Cat B (10 yrs)
400280	Rubber; mixtures of natural and synthetic rubbers of heading no. 4001 and 4002, in primary forms or in plates, sheets or strip	40028000		0%	Cat B (10 yrs)
400291	Rubber; synthetic, n.e.c. in heading 4002, latex, in primary forms or in plates, sheets or strip	40029100		0%	Cat B (10 yrs)
400299	Rubber; synthetic, n.e.c. in heading 4002, (other than latex), in primary forms or in plates, sheets or strip	40029990		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
400300	Rubber; reclaimed rubber, in primary forms or in plates, sheets or strip	40030000		0%	Cat B (10 yrs)
400400	Rubber; waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	40040000		0%	Cat B (10 yrs)
400510	Rubber; unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	40051000		15%	Cat C (15 yrs)
400520	Rubber; unvulcanised, compounded, solutions and dispersions other than those of item no. 4005.10	40052000		15%	Cat C (15 yrs)
400591	Rubber; unvulcanised, (compounded other than with carbon black or silica), in plates, sheets and strip	40059100		15%	Cat C (15 yrs)
400599	Rubber; unvulcanised, (compounded other than with carbon black or silica), in primary forms, (other than plates, sheets, strip, solutions or dispersions)	40059900		15%	Cat C (15 yrs)
400610	Rubber; unvulcanised, camel-back strips for retreading rubber tyres	40061000		15%	Cat C (15 yrs)
400690	Rubber; unvulcanised, other than camel back strips for retreading rubber tyres	40069000		15%	Cat C (15 yrs)
400700	Rubber; vulcanised, thread and cord	40070000		15%	Cat C (15 yrs)
400811	Rubber; vulcanised (other than hard rubber), in plates, sheets and strip of cellular rubber	40081100		15%	Cat C (15 yrs)
400819	Rubber; vulcanised (other than hard rubber), cellular rubber, (other than in plates, sheets or strip)	40081900		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
400821	Rubber; vulcanised (other than hard rubber), in plates, sheets and strip, of non-cellular rubber	40082190		15%	Cat C (15 yrs)
400829	Rubber; vulcanised (other than hard rubber), non-cellular rubber, in forms other than plates, sheets or strip	40082900		15%	Cat C (15 yrs)
400911	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, not reinforced or otherwise combined with other materials, without fittings	40091100		15%	Cat E (excl)
400912	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, not reinforced or otherwise combined with other materials, with fittings	40091200		15%	Cat E (excl)
400921	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with metal, without fittings	40092100		15%	Cat E (excl)
400922	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with metal, with fittings	40092200		15%	Cat E (excl)
400931	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with textile materials, without fittings	40093100		15%	Cat E (excl)
400932	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined only with textile materials, with fittings	40093200		15%	Cat E (excl)
400941	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined with materials other than metal or textiles, without fittings	40094100		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
400942	Rubber; vulcanised (other than hard rubber), tubing, piping and hoses, reinforced or otherwise combined with materials other than metal or textiles, with fittings	40094200		15%	Cat E (excl)
401011	Rubber; vulcanised, conveyor belts or belting, reinforced only with metal	40101100		0%	Cat B (10 yrs)
401012	Rubber; vulcanised, conveyor belts or belting, reinforced only with textile materials	40101200		0%	Cat B (10 yrs)
401019	Rubber; vulcanised, conveyor belts or belting, (reinforced with other than metal only or textile materials only)	40101900		0%	Cat B (10 yrs)
401031	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180 cm	40103100		0%	Cat B (10 yrs)
401032	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60cm but not exceeding 180 cm	40103200		0%	Cat B (10 yrs)
401033	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240 cm	40103300		0%	Cat B (10 yrs)
401034	Rubber; vulcanised, endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180cm but not exceeding 240 cm	40103400		0%	Cat B (10 yrs)
401035	Rubber; vulcanised, endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	40103500		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
401036	Rubber; vulcanised, endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	40103600		0%	Cat B (10 yrs)
401039	Rubber; vulcanised, conveyor or transmission belts or belting, n.e.c. in heading no. 4010	40103900		0%	Cat B (10 yrs)
401110	Rubber; new pneumatic tyres, of a kind used on motor cars (including station wagons and racing cars)	40111000		0%	Cat B (10 yrs)
401120	Rubber; new pneumatic tyres, of a kind used on buses or lorries	40112090		0%	Cat B (10 yrs)
401130	Rubber; new pneumatic tyres, of a kind used on aircraft	40113000		0%	Cat B (10 yrs)
401140	Rubber; new pneumatic tyres, of a kind used on motorcycles	40114000		0%	Cat B (10 yrs)
401150	Rubber; new pneumatic tyres, of a kind used on bicycles	40115000		0%	Cat B (10 yrs)
401170	Rubber; new pneumatic tyres, of a kind used on agricultural or forestry vehicles and machines	40117000		0%	Cat B (10 yrs)
401180	Rubber; new pneumatic tyres, of a kind used on construction, mining or industrial handling vehicles and machines	40118000		0%	Cat B (10 yrs)
401190	Rubber; new pneumatic tyres, of a kind used on light commercial vehicles	40119000		0%	Cat B (10 yrs)
401211	Retreaded tyres ; of a kind used on motor cars (including station wagons and racing cars)	40121100		0%	Cat B (10 yrs)
401212	Retreaded tyres; of a kind used on motor buses or lorries	40121200		0%	Cat B (10 yrs)
401213	Retreaded tyres; of a kind used on aircraft	40121300		0%	Cat B (10 yrs)
401219	Retreaded tyres; other than of a kind used on motor cars (including station wagons and racing cars), buses and lorries and aircraft	40121900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
401220	Rubber; used pneumatic tyres	40122000		0%	Cat B (10 yrs)
401290	Rubber; tyres n.e.c. in heading no. 4012	40129090		0%	Cat B (10 yrs)
401310	Rubber; inner tubes, of a kind used on motorcars (including station wagons and racing cars), buses and lorries	40131000		0%	Cat B (10 yrs)
401320	Rubber; inner tubes, of a kind used on bicycles	40132000		0%	Cat B (10 yrs)
401390	Rubber; inner tubes, n.e.c. in heading no. 4013	40139000		0%	Cat B (10 yrs)
401410	Rubber; vulcanised (other than hard rubber), sheath contraceptives	40141000		15%	Cat C (15 yrs)
401490	Rubber; vulcanised (other than hard rubber), hygienic or pharmaceutical articles (excluding sheath contraceptives), with or without fittings of hard rubber	40149000		15%	Cat C (15 yrs)
401511	Rubber; vulcanised (other than hard rubber), surgical gloves	40151100		33%	Cat D (20 yrs)
401519	Rubber; vulcanised (other than hard rubber), gloves, mittens and mitts other than surgical gloves	40151900		33%	Cat D (20 yrs)
401590	Rubber; vulcanised (other than hard rubber), articles of apparel and clothing accessories (other than gloves, mittens and mitts)	40159000		33%	Cat D (20 yrs)
401610	Rubber; vulcanised (other than hard rubber), moulded rubber mats and mats of non-rectangular shape made by cutting from the piece, of cellular rubber	40161000		15%	Cat C (15 yrs)
401691	Rubber; vulcanised (other than hard rubber), floor coverings and mats, of non-cellular rubber	40169100		15%	Cat C (15 yrs)
401692	Rubber; vulcanised (other than hard rubber), erasers, of non-cellular rubber	40169200		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
401693	Rubber; vulcanised (other than hard rubber), gaskets, washers and other seals, of non-cellular rubber	40169300		15%	Cat C (15 yrs)
401694	Rubber; vulcanised (other than hard rubber), boat or dock fenders, whether or not inflatable, of non-cellular rubber	40169400		15%	Cat C (15 yrs)
401695	Rubber; vulcanised (other than hard rubber), inflatable articles (other than boat or dock fenders), of non-cellular rubber	40169500		15%	Cat C (15 yrs)
401699	Rubber; vulcanised (other than hard rubber), articles n.e.c. in heading no. 4016, of non-cellular rubber	40169997		15%	Cat C (15 yrs)
401700	Rubber; ebonite and other hard rubbers in all forms, including waste and scrap, and articles of hard rubber	40170000		15%	Cat E (excl)
410120	Raw hides and skins; whole, unsplit, of bovine or equine animals, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted or 16kg when fresh, wet-salted or otherwise preserved	41012080		15%	Cat C (15 yrs)
410150	Hides and skins; raw, whole, of bovine or equine animals, of a weight per skin exceeding 16 kg	41015090		15%	Cat C (15 yrs)
410190	Hides and skins; other than whole, but including butts, bends and bellies, of bovine (including. buffalo) and equine animals, fresh, salted or preserved, but not tanned, parchment dressed or further prepared, whether or not dehaired or split	41019000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
410210	Skins; raw, of sheep or lambs, fresh, or salted, dried, limed, pickled or otherwise preserved, (but not tanned, parchment-dressed or further prepared), with wool on	41021090		15%	Cat C (15 yrs)
410221	Skins; raw, of sheep or lambs, pickled (but not tanned, parchment-dressed or further preserved), without wool on	41022100		15%	Cat C (15 yrs)
410229	Hides and skins; raw, of animals n.e.c. in this chapter, fresh, salted, dried, limed, pickled or otherwise preserved, (but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	41022900		15%	Cat C (15 yrs)
410320	Hides and skins; raw, of reptiles (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	41032000		15%	Cat C (15 yrs)
410330	Hides and skins; raw, of swine, (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	41033000		15%	Cat C (15 yrs)
410390	Hides and skins; raw, of animals n.e.c. in this chapter, fresh, salted, dried, limed, pickled or otherwise preserved, (but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	41039000		15%	Cat C (15 yrs)
410411	Tanned or crust hides and skins; without hair on, bovine or equine, in the wet state (including wet blue), full grains, unsplit; grain splits	41041190		15%	Cat C (15 yrs)
410419	Tanned or crust hides and skins; bovine or equine, without hair on, in the wet state (including wet blue), excluding full grains, unsplit; grain splits	41041990		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
410441	Tanned or crust hides and skins; bovine or equine, without hair on, in the dry state (crust), full grains, unsplit; grain splits	41044190		15%	Cat C (15 yrs)
410449	Tanned or crust hides and skins; bovine or equine, without hair on, in the dry state (crust), (other than full grains, unsplit; grain splits)	41044990		15%	Cat C (15 yrs)
410510	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared, in the wet state (including wet-blue)	41051000		15%	Cat C (15 yrs)
410530	Tanned or crust skins; of sheep or lambs, without wool on, whether or not split, but not further prepared, in the dry state (crust)	41053090		15%	Cat C (15 yrs)
410621	Tanned or crust hides and skins; of goats or kids, without wool or hair on, whether or not split, but not further prepared, in the wet state (including wet blue)	41062100		15%	Cat C (15 yrs)
410622	Tanned or crust hides and skins; of goats or kids, without hair on, whether or not split, but not further prepared, in the dry state (crust)	41062290		15%	Cat C (15 yrs)
410631	Tanned or crust hides and skins; of swine, without hair on, whether or not split, but not further prepared, in the wet state (including wet blue)	41063100		15%	Cat C (15 yrs)
410632	Tanned or crust hides and skins; of swine, without hair on, whether or not split, but not further prepared, in the dry state (crust)	41063200		15%	Cat C (15 yrs)
410640	Tanned or crust hides and skins; of reptiles, whether or not split, but not further prepared	41064090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
410691	Tanned or crust hides and skins; of animals other than equine, ovine, bovine, goats or kids, swine and reptiles, without wool or hair on, whether or not split, but not further prepared, in the wet state (including wet blue)	41069100		15%	Cat C (15 yrs)
410692	Tanned or crust hides and skins; of animals other than equine, ovine, bovine, goats or kids, swine and reptiles, without wool or hair on, whether or not split, but not further prepared, in the dry state (crust)	41069200		15%	Cat C (15 yrs)
410711	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, full grain, unsplit	41071190		15%	Cat C (15 yrs)
410712	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, whole hides and skins, grain splits	41071299		15%	Cat C (15 yrs)
410719	Leather; further prepared after tanning or crusting, including parchment-dressed, of bovine (including buffalo) or equine animals, without hair on, split or not, other than leather of heading 41.14, (other than grain splits and full grains, unsplit)	41071990		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
410791	Leather; further prepared after tanning or crusting, including parchment-dressed, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, not whole hides and skins, but including sides, full grain, unsplit	41079190		15%	Cat C (15 yrs)
410792	Leather; further prepared after tanning or crusting, including parchment-dressed, of bovine (including buffalo) or equine animals, without hair on, other than leather of heading 41.14, not whole hides and skins, but including sides, grain splits	41079290		15%	Cat C (15 yrs)
410799	Leather; further prepared after tanning or crusting, incl. parchment-dressed, of bovine (including buffalo) or equine animals, no hair, excluding leather of heading 41.14, and whole hides and skins, and sides, (full grains, unsplit and grain splits)	41079990		15%	Cat C (15 yrs)
411200	Leather; further prepared after tanning or crusting, including parchment dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14	41120000		15%	Cat C (15 yrs)
411310	Leather; further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 41.14, of goats and kids	41131000		15%	Cat C (15 yrs)
411320	Leather; further prepared after tanning or crusting, including parchment-dressed leather, without hair on, whether or not split, other than leather of heading 41.14, of swine	41132000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
411330	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of reptiles, whether or not split, other than leather of heading 41.14	41133000		15%	Cat C (15 yrs)
411390	Leather; further prepared after tanning or crusting, including parchment-dressed leather, of animals (other than sheep and lambs, goats and kids, swine and reptiles), without wool or hair on, whether or not split, other than leather of heading 41.14	41139000		15%	Cat C (15 yrs)
411410	Leather; chamois (including combination chamois)	41141090		15%	Cat C (15 yrs)
411420	Leather; patent leather and laminated patent leather; metallised leather	41142000		15%	Cat C (15 yrs)
411510	Leather; composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	41151000		15%	Cat C (15 yrs)
411520	Leather; parings and other waste, of leather or composition leather; not suitable for the manufacture of leather articles; leather dust, powder and flour	41152000		15%	Cat B (10 yrs)
420100	Saddlery and harness; for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any materials	42010000		15%	Cat C (15 yrs)
420211	Cases and containers; trunks, suit-cases, vanity-cases, executive-cases, brief- cases, school satchels and similar containers, with outer surface of leather or of composition leather	42021190		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
420212	Cases and containers; trunks, suit-cases, vanity-cases, executive-cases, brief- cases, school satchels and similar containers, with outer surface of plastics or of textile materials	42021299		15%	Cat C (15 yrs)
420219	Cases and containers; trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	42021990		15%	Cat C (15 yrs)
420221	Cases and containers; handbags (whether or not with shoulder strap and including those without handle), with outer surface of leather or of composition leather	42022100		15%	Cat E (excl)
420222	Cases and containers; handbags (whether or not with shoulder strap and including those without handle), with outer surface of sheeting of plastics or of textile materials	42022290		15%	Cat C (15 yrs)
420229	Cases and containers; handbags (whether or not with shoulder strap and including those without handle), of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	42022900		15%	Cat C (15 yrs)
420231	Cases and containers; of a kind normally carried in the pocket or in the handbag, with outer surface of leather or of composition leather	42023100		15%	Cat C (15 yrs)
420232	Cases and containers; of a kind normally carried in the pocket or in the handbag, with outer surface of sheeting of plastics or of textile materials	42023290		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
420239	Cases and containers; of a kind normally carried in the pocket or in the handbag, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	42023900		15%	Cat C (15 yrs)
420291	Cases and containers; n.e.c. in heading 4202, with outer surface of leather or of composition leather	42029180		15%	Cat C (15 yrs)
420292	Cases and containers; n.e.c. in heading 4202, with outer surface of sheeting of plastics or of textile materials	42029298		15%	Cat C (15 yrs)
420299	Cases and containers; n.e.c. in heading 4202, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	42029900		15%	Cat C (15 yrs)
420310	Apparel; articles of apparel, of leather or of composition leather	42031000		15%	Cat C (15 yrs)
420321	Clothing accessories; gloves, mittens and mitts, specially designed for use in sports, of leather or composition leather, padded	42032100		15%	Cat C (15 yrs)
420329	Clothing accessories; gloves, mittens and mitts, n.e.c. in heading no. 4203, of leather or composition leather, not specially designed for use in sports	42032990		15%	Cat C (15 yrs)
420330	Clothing accessories; belts and bandoliers, of leather or of composition leather	42033000		15%	Cat C (15 yrs)
420340	Clothing accessories; of leather or of composition leather, n.e.c. in heading no. 4203	42034000		15%	Cat C (15 yrs)
420500	Leather articles; n.e.c. in chapter 42, of leather or composition leather	42050090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
420600	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	42060000		15%	Cat C (15 yrs)
430110	Furskins; raw, of mink, whole, with or without head, tail or paws	43011000		0%	Cat A (5 yrs)
430130	Furskins; raw, of Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	43013000		0%	Cat A (5 yrs)
430160	Furskins; raw, of fox, whole, with or without head, tail or paws	43016000		0%	Cat A (5 yrs)
430180	Furskins; raw, of animals n.e.c. in heading no. 4301, whole, with or without head, tail or paws (excluding goods of heading no. 4101, 4102 and 4103)	43018000		0%	Cat A (5 yrs)
430190	Furskins; raw, heads, tails, paws and other pieces or cuttings, suitable for furrier's use, excluding goods of heading no. 4101, 4102 and 4103	43019000		0%	Cat A (5 yrs)
430211	Furskins; tanned or dressed, of mink, whole, with or without head, tail or paws, not assembled	43021100		15%	Cat C (15 yrs)
430219	Furskins; tanned or dressed, whole, with or without head, tail or paws, not assembled, n.e.c. in heading no. 4302, excluding goods of heading no. 4303	43021999		15%	Cat C (15 yrs)
430220	Furskins; tanned or dressed, heads, tails, paws and other pieces or cuttings, not assembled, excluding goods of heading no. 4303	43022000		15%	Cat C (15 yrs)
430230	Furskins; tanned or dressed, whole skins and pieces or cuttings thereof, assembled, excluding goods of heading no. 4303	43023099		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
430310	Furskin articles; apparel and clothing accessories	43031090		23%	Cat C (15 yrs)
430390	Furskin articles; other than apparel and clothing accessories	43039000		23%	Cat C (15 yrs)
430400	Fur, artificial; articles thereof	43040000		23%	Cat C (15 yrs)
440111	Wood; for fuel, in logs, in billets, in twigs, in faggots or similar forms, whether or not agglomerated, coniferous	44011100		15%	Cat C (15 yrs)
440112	Wood; for fuel, in logs, in billets, in twigs, in faggots or similar forms, whether or not agglomerated, non-coniferous	44011200		15%	Cat C (15 yrs)
440121	Wood; for fuel, in chips or particles, coniferous, whether or not agglomerated	44012100		15%	Cat C (15 yrs)
440122	Wood; for fuel, in chips or particles, non-coniferous, whether or not agglomerated	44012200		15%	Cat C (15 yrs)
440131	Wood; for fuel, sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms; wood pellets	44013100		15%	Cat C (15 yrs)
440139	Wood; for fuel, sawdust and wood waste and scrap, agglomerated in logs, briquettes, pellets or similar forms; other than wood pellets	44013900		15%	Cat C (15 yrs)
440140	Wood; for fuel, sawdust and wood waste and scrap, not agglomerated	44014090		15%	Cat C (15 yrs)
440210	Wood; charcoal of bamboo (including shell or nut charcoal), whether or not agglomerated	44021000		15%	Cat C (15 yrs)
440290	Wood; charcoal of wood other than bamboo (including shell or nut charcoal), whether or not agglomerated	44029000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440311	Wood; coniferous species, in the rough, whether or not stripped of bark or sapwood, or roughly squared; treated with paint, stains, creosote or other preservatives	44031100		0%	Cat A (5 yrs)
440312	Wood; non-coniferous species, in the rough, whether or not stripped of bark or sapwood, or roughly squared; treated with paint, stains, creosote or other preservatives	44031200		0%	Cat A (5 yrs)
440321	Wood; coniferous species, of pine (Pinus spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	44032190		0%	Cat A (5 yrs)
440322	Wood; coniferous species, of pine (Pinus spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	44032200		0%	Cat A (5 yrs)
440323	Wood; coniferous species, of fir (Abies spp.) and spruce (Picea spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	44032390		0%	Cat A (5 yrs)
440324	Wood; coniferous species, of fir (Abies spp.) and spruce (Picea spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	44032400		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440325	Wood; coniferous species n.e.c in headings 4403.21 or 4403.23, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	44032590		0%	Cat A (5 yrs)
440326	Wood; coniferous species n.e.c in headings 4403.22 or 4403.24, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	44032600		0%	Cat A (5 yrs)
440341	Wood, tropical; as specified in Subheading Note 2 to this Chapter, dark red meranti, light red meranti and meranti bakau, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	44034100		0%	Cat A (5 yrs)
440349	Wood, tropical; other than dark red meranti, light red meranti and meranti bakau, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	44034985		0%	Cat A (5 yrs)
440391	Wood; oak, in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	44039100		0%	Cat A (5 yrs)
440393	Wood; of beech (Fagus spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	44039300		0%	Cat A (5 yrs)
440394	Wood; of beech (Fagus spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	44039400		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440395	Wood; of birch (Betula spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is 15 cm or more	44039590		0%	Cat A (5 yrs)
440396	Wood; of birch (Betula spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, of which any cross-sectional dimension is less than 15 cm	44039600		0%	Cat A (5 yrs)
440397	Wood; of poplar and aspen (Populus spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	44039700		0%	Cat A (5 yrs)
440398	Wood; of eucalyptus (Eucalyptus spp.), in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated	44039800		0%	Cat A (5 yrs)
440399	Wood; in the rough, whether or not stripped of bark or sapwood, or roughly squared, untreated, n.e.c. in heading no. 4403	44039900		0%	Cat A (5 yrs)
440410	Wood; coniferous, split poles, piles, pickets, stakes, pointed but not sawn lengthwise; sticks for umbrellas, tool handles etc, roughly trimmed but not turned or bent; chipwood etc, hoopwood	44041000		0%	Cat A (5 yrs)
440420	Wood; non-coniferous, split poles, piles, pickets, stakes, pointed but not sawn lengthwise; sticks for umbrellas, tool handles etc, roughly trimmed but not turned or bent; chipwood etc, hoopwood	44042000		0%	Cat A (5 yrs)
440500	Wood; wood wool and wood flour	44050000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440611	Wood; railway or tramway sleepers (cross-ties), not impregnated, coniferous	44061100		0%	Cat A (5 yrs)
440612	Wood; railway or tramway sleepers (cross-ties), not impregnated, non-coniferous	44061200		0%	Cat A (5 yrs)
440691	Wood; railway or tramway sleepers (cross-ties), impregnated, coniferous	44069100		0%	Cat A (5 yrs)
440692	Wood; railway or tramway sleepers (cross-ties), impregnated, non-coniferous	44069200		0%	Cat A (5 yrs)
440711	Wood; coniferous species, of pine (Pinus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	44071190		0%	Cat D (20 yrs)
440712	Wood; coniferous species, of fir (Abies spp.) and spruce (Picea spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	44071290		0%	Cat D (20 yrs)
440719	Wood; coniferous species, other than of pine (Pinus spp.) or fir (Abies spp.) or spruce (Picea spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm	44071990		0%	Cat D (20 yrs)
440721	Wood, tropical; as specified in Subheading Note 2 to this Chapter, mahogany (Swietenia spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44072199		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440722	Wood, tropical; virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44072299		0%	Cat A (5 yrs)
440725	Wood, tropical; dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44072590		0%	Cat A (5 yrs)
440726	Wood, tropical; white lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44072690		0%	Cat A (5 yrs)
440727	Wood, tropical; sapelli, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44072799		0%	Cat A (5 yrs)
440728	Wood, tropical; iroko, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44072899		0%	Cat A (5 yrs)
440729	Wood, tropical, n.e.c. in item no. 4407.2, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm	44072998		0%	Cat A (5 yrs)
440791	Wood; oak (Quercus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44079190		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440792	Wood; beech (Fagus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44079200		0%	Cat A (5 yrs)
440793	Wood; maple (Acer spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44079399		0%	Cat A (5 yrs)
440794	Wood; cherry (Prunus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44079499		0%	Cat A (5 yrs)
440795	Wood; ash (Fraxinus spp.), sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, thicker than 6mm	44079599		0%	Cat A (5 yrs)
440796	Wood; of birch (Betula spp.), sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm, whether or not planed, sanded or finger-jointed	44079699		0%	Cat A (5 yrs)
440797	Wood; of poplar and aspen (Populus spp.), sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm, whether or not planed, sanded or finger-jointed	44079799		0%	Cat A (5 yrs)
440799	Wood; sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6mm, whether or not planed, sanded or finger-jointed, n.e.c. in heading no. 4407	44079990		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440810	Wood; coniferous, sheets for veneering (including those obtained by slicing laminated wood), for plywood or similar laminated wood and other wood, sawn lengthwise, sliced or peeled, planed or not, sanded, spliced or end-jointed, not over 6 mm thick	44081098		0%	Cat A (5 yrs)
440831	Wood, tropical; as specified in Subheading Note 2 to this Chapter, dark red meranti, light red meranti, meranti bakau, sheets for veneer, plywood or other wood, sawn lengthwise, sliced or peeled, planed or not, sanded or end-jointed, not thicker than 6mm	44083130		0%	Cat A (5 yrs)
440839	Wood, of tropical wood; as in Subheading note 2 to this Chapter, n.e.c. in heading no. 4408.31, sheets for veneer or plywood, other wood sawn length wise, sliced or peeled, whether or not planed, sanded or end-jointed, not thicker than 6mm	44083995		0%	Cat A (5 yrs)
440890	Wood; n.e.c. in heading no. 4408, sheets for veneer or plywood, other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, not exceeding 6mm in thickness	44089095		0%	Cat A (5 yrs)
440910	Wood; coniferous (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	44091018		0%	Cat A (5 yrs)
440921	Wood; bamboo (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	44092100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
440922	Wood; tropical (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	44092200		0%	Cat A (5 yrs)
440929	Wood; non-coniferous, other than bamboo or tropical wood, (including unassembled strips and friezes for parquet flooring), continuously shaped along any edges, ends or faces, whether or not planed, sanded or end-jointed	44092999		0%	Cat A (5 yrs)
441011	Particle board of wood, whether or not agglomerated with resins or other organic binding substances	44101190		0%	Cat A (5 yrs)
441012	Oriented strand board (OSB) of wood, whether or not agglomerated with resins or other organic binding substances	44101290		0%	Cat A (5 yrs)
441019	Wafer board and similar board of wood n.e.c. in item no. 4410.1, whether or not agglomerated with resins or other organic binding substances	44101900		0%	Cat A (5 yrs)
441090	Particle board, oriented strand board (OSB) and similar board of ligneous materials other than wood, whether or not agglomerated with resins or other organic binding substances	44109000		0%	Cat A (5 yrs)
441112	Medium density fibreboard (MDF), of a thickness not exceeding 5 mm	44111290		0%	Cat A (5 yrs)
441113	Medium density fibreboard (MDF), of a thickness exceeding 5 mm but not exceeding 9 mm	44111390		0%	Cat A (5 yrs)
441114	Medium density fibreboard (MDF), of a thickness exceeding 9 mm	44111490		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
441192	Fibreboard (other than MDF) of a density exceeding 0.8g/cm3, of wood or other ligneous materials, bonded or not with resins or other organic substances	44119290		0%	Cat A (5 yrs)
441193	Fibreboard (other than MDF) of a density exceeding 0.5g/cm3 but not 0.8g/cm3, of wood or other ligneous materials, bonded or not with resins or other organic substances	44119390		0%	Cat A (5 yrs)
441194	Fibreboard (other than MDF) of a density not exceeding 0.5g/cm3, of wood or other ligneous materials, bonded or not with resins or other organic substances	44119490		0%	Cat A (5 yrs)
441210	Plywood, veneered panels and similar laminated wood; of bamboo	44121000		0%	Cat A (5 yrs)
441231	Plywood; consisting only of sheets of wood (not bamboo), each ply 6mm or thinner, with at least one outer ply of tropical wood	44123190		0%	Cat A (5 yrs)
441233	Plywood; with sheets of wood only; not bamboo; each ply 6mm or less, with at least one outer ply of alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane, poplar, aspen, robinia, tulipwood or walnut	44123300		0%	Cat A (5 yrs)
441234	Plywood; consisting only of sheets of wood (not bamboo), each ply 6mm or thinner, with at least one outer ply of non-coniferous wood not listed in subheading 4412.33	44123400		0%	Cat A (5 yrs)
441239	Plywood; consisting only of sheets of wood (not bamboo), each ply 6mm or thinner, with both outer plies of coniferous wood	44123900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
441294	Blockboard, laminboard and battenboard (not bamboo, and other than plywood consisting only of sheets of wood each ply 6mm or thinner)	44129490		0%	Cat A (5 yrs)
441299	Plywood, veneered panels and similar laminated wood (other than blockboard, laminboard and battenboard, other than of bamboo, and other than plywood consisting only of sheets of wood each ply 6mm or thinner)	44129985		0%	Cat A (5 yrs)
441300	Wood; densified wood, in blocks, plates, strips or profile shapes	44130000		0%	Cat A (5 yrs)
441400	Wooden frames; for paintings, photographs, mirrors or similar objects	44140090		15%	Cat C (15 yrs)
441510	Wood; cases, boxes, crates, drums, similar packings and cable-drums	44151090		15%	Cat C (15 yrs)
441520	Wood; pallets, box pallets and other load boards; pallet collars	44152090		15%	Cat C (15 yrs)
441600	Wood; casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves	44160000		0%	Cat A (5 yrs)
441700	Wood; tools, tool bodies, tool handles, broom or brush bodies and handles, boot and shoe lasts and trees, of wood	44170000		15%	Cat C (15 yrs)
441810	Wood; windows, French-windows and their frames	44181090		0%	Cat A (5 yrs)
441820	Wood; doors and their frames and thresholds	44182080		0%	Cat A (5 yrs)
441840	Wood; shuttering for concrete constructional work	44184000		0%	Cat A (5 yrs)
441850	Wood; shingles and shakes	44185000		15%	Cat C (15 yrs)
441860	Wood; posts and beams	44186000		0%	Cat A (5 yrs)
441873	Wood; assembled flooring panels, of bamboo or with at least the top layer (wear layer) of bamboo	44187390		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
441874	Wood; assembled flooring panels, not of bamboo or with at least the top layer (wear layer) of bamboo, for mosaic floors	44187400		0%	Cat A (5 yrs)
441875	Wood; assembled flooring panels, not of bamboo or with at least the top layer (wear layer) of bamboo, multilayer	44187500		0%	Cat A (5 yrs)
441879	Wood; assembled flooring panels, n.e.c in headings 4418.73, 4418.74 or 4418.75	44187900		0%	Cat A (5 yrs)
441891	Wood; builders' joinery and carpentry of wood n.e.c. in heading no. 4418, of bamboo	44189100		0%	Cat A (5 yrs)
441899	Wood; builders' joinery and carpentry of wood n.e.c. in heading no. 4418, other than of bamboo	44189990		0%	Cat A (5 yrs)
441911	Tableware and kitchenware, of wood; of bamboo, bread boards, chopping boards and similar boards	44191100		15%	Cat C (15 yrs)
441912	Tableware and kitchenware, of wood; of bamboo, chopsticks	44191200		15%	Cat C (15 yrs)
441919	Tableware and kitchenware, of wood; of bamboo, n.e.c. in heading 4419	44191900		15%	Cat C (15 yrs)
441990	Tableware and kitchenware, of wood; not of bamboo	44199090		15%	Cat C (15 yrs)
442010	Wood; statuettes and other ornaments of wood	44201019		15%	Cat C (15 yrs)
442090	Wood; marquetry and inlaid wood, caskets and cases for jewellery or cutlery and similar articles of wood, wooden articles of furniture not falling in chapter 94	44209099		15%	Cat C (15 yrs)
442110	Wood; clothes hangers	44211000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
442191	Wood; of bamboo, articles n.e.c. in heading no. 4414 to 4420 (excluding clothes hangers)	44219100		15%	Cat C (15 yrs)
442199	Wood; not of bamboo, articles n.e.c. in heading no. 4414 to 4420 (excluding clothes hangers)	44219999		15%	Cat C (15 yrs)
450110	Cork; natural cork, raw or simply prepared	45011000		0%	Cat A (5 yrs)
450190	Cork; waste cork, crushed, granulated or ground cork	45019000		0%	Cat A (5 yrs)
450200	Cork; natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	45020000		0%	Cat A (5 yrs)
450310	Cork; corks and stoppers, of natural cork	45031090		19%	Cat C (15 yrs)
450390	Cork; articles of natural cork other than corks and stoppers	45039000		19%	Cat C (15 yrs)
450410	Cork; blocks, plates, sheets and strip, tiles of any shape, solid cylinders (including discs), of agglomerated cork (with or without a binding substance)	45041099		19%	Cat C (15 yrs)
450490	Cork; articles of agglomerated cork (with or without a binding substance), n.e.c. in heading no. 4504	45049080		19%	Cat C (15 yrs)
460121	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of bamboo	46012190		23%	Cat E (excl)
460122	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of rattan	46012290		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
460129	Plaiting materials, plaits and similar products of plaiting materials; mats, matting and screens, of vegetable materials other than bamboo or rattan	46012990		23%	Cat E (excl)
460192	Plaiting materials, plaits and similar products of plaiting materials; (not mats, matting or screens), of bamboo	46019290		15%	Cat E (excl)
460193	Plaiting materials, plaits and similar products of plaiting materials; (not mats, matting or screens), of rattan	46019390		15%	Cat E (excl)
460194	Plaiting materials, plaits and similar products of plaiting materials; (not mats, matting or screens), of vegetable materials other than bamboo or rattan	46019490		15%	Cat E (excl)
460199	Plaiting materials, plaits and similar products of plaiting materials; products of non-vegetable materials	46019990		15%	Cat E (excl)
460211	Basketwork, wickerwork and other articles; of bamboo, made directly to shape from plaiting materials or made up from goods of heading no. 4601	46021100		23%	Cat E (excl)
460212	Basketwork, wickerwork and other articles; of rattan, made directly to shape from plaiting materials or made up from goods of heading no. 4601	46021200		23%	Cat E (excl)
460219	Basketwork, wickerwork and other articles; of vegetable materials (not bamboo or rattan), made directly to shape from plaiting materials or made up from goods of heading no. 4601; articles of loofah	46021990		23%	Cat E (excl)
460290	Basketwork, wickerwork and other articles; of non-vegetable materials, made directly to shape from plaiting materials or made up from goods of heading no. 4601	46029000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
470100	Wood pulp; mechanical wood pulp	47010090		0%	Cat A (5 yrs)
470200	Wood pulp; chemical wood pulp, dissolving grades	47020000		0%	Cat A (5 yrs)
470311	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), unbleached, of coniferous wood	47031100		0%	Cat A (5 yrs)
470319	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), unbleached, of non-coniferous wood	47031900		0%	Cat A (5 yrs)
470321	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), semi-bleached or bleached, of coniferous wood	47032100		0%	Cat A (5 yrs)
470329	Wood pulp; chemical wood pulp, soda or sulphate, (other than dissolving grades), semi-bleached or bleached, of non-coniferous wood	47032900		0%	Cat A (5 yrs)
470411	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), unbleached, of coniferous wood	47041100		0%	Cat A (5 yrs)
470419	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), unbleached, of non-coniferous wood	47041900		0%	Cat A (5 yrs)
470421	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), semi-bleached or bleached, of coniferous wood	47042100		0%	Cat A (5 yrs)
470429	Wood pulp; chemical wood pulp, sulphite, (other than dissolving grades), semi-bleached or bleached, of non-coniferous wood	47042900		0%	Cat A (5 yrs)
470500	Wood pulp; obtained by a combination of mechanical and chemical pulping processes	47050000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
470610	Pulp; cotton linters pulp	47061000		0%	Cat A (5 yrs)
470620	Pulp; of fibres derived from recovered (waste and scrap) paper or paperboard	47062000		0%	Cat A (5 yrs)
470630	Pulp; of bamboo	47063000		0%	Cat A (5 yrs)
470691	Pulp; of fibrous cellulosic material, other than of bamboo or fibres derived from recovered (waste and scrap) paper or paperboard or from cotton linters pulp, mechanical	47069100		0%	Cat A (5 yrs)
470692	Pulp; of fibrous cellulosic material, other than of bamboo or fibres derived from recovered (waste and scrap) paper or paperboard or from cotton linters pulp, chemical	47069200		0%	Cat A (5 yrs)
470693	Pulp; of fibrous cellulosic material, other than of bamboo or fibres derived from recovered (waste and scrap) paper or paperboard or from cotton linters pulp, obtained by a combination of mechanical and chemical processes	47069300		0%	Cat A (5 yrs)
470710	Paper or paperboard; waste and scrap, of unbleached kraft paper or paperboard or corrugated paper or paperboard	47071000		0%	Cat A (5 yrs)
470720	Paper or paperboard; waste and scrap, paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	47072000		0%	Cat A (5 yrs)
470730	Paper or paperboard; waste and scrap, paper or paperboard made mainly of mechanical pulp (e.g. newspapers, journals and similar printed matter)	47073090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
470790	Paper or paperboard; waste and scrap, of paper or paperboard n.e.c. in heading no. 4707 and of unsorted waste and scrap	47079090		0%	Cat A (5 yrs)
480100	Newsprint; made of fibres obtained essentially by a chemi-mechanical process or of a weight, per m2, of more than 57g but not more than 65g, in rolls or sheets	48010000		15%	Cat C (15 yrs)
480210	Hand-made paper or paperboard	48021000		15%	Cat C (15 yrs)
480220	Uncoated paper and paperboard (not 4801 or 4803); of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard, in rolls or sheets	48022000		15%	Cat C (15 yrs)
480240	Uncoated paper and paperboard (not 4801 or 4803); wallpaper base, in rolls or sheets	48024090		15%	Cat C (15 yrs)
480254	Uncoated paper and paperboard (not 4801 or 4803); printing, writing or graphic, 10% or less by weight of mechanical or chemi-mechanical processed fibre, weighing less than 40g/m2, in rolls or sheets	48025400		15%	Cat C (15 yrs)
480255	Uncoated paper and paperboard (not 4801 or 4803); printing, writing or graphic, 10% or less by weight of mechanical or chemi-mechanical processed fibre, weighing 40g/m2 to 150g/m2, in rolls	48025590		15%	Cat C (15 yrs)
480256	Uncoated paper and paperboard (not 4801 or 4803); printing, writing or graphic, 10% or less by weight of mechanical or chemi-mechanical processed fibre, weight 40-150g/m2, in sheets 435mm or less by 297mm or less (unfolded)	48025680		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
480257	Uncoated paper and paperboard (not 4801 or 4803); printing, writing or graphic, 10% or less by weight of mechanical or chemi-mechanical processed fibre, weight 40-150g/m2, n.e.c. in item no. 4802.55 or 4802.56	48025700		15%	Cat C (15 yrs)
480258	Uncoated paper and paperboard (not 4801 or 4803); printing, writing or graphic, 10% or less by weight of mechanical or chemi-mechanical processed fibre, weighing more than 150g/m2	48025890		15%	Cat C (15 yrs)
480261	Uncoated paper and paperboard (not 4801 or 4803); over 10% by weight of mechanical or chemi-mechanical processed fibre, in rolls	48026180		15%	Cat C (15 yrs)
480262	Uncoated paper and paperboard (not 4801 or 4803); over 10% by weight of mechanical or chemi-mechanical processed fibre, in sheets 435mm or less by 297mm or less (unfolded)	48026200		15%	Cat C (15 yrs)
480269	Uncoated paper and paperboard (not 4801 or 4803); over 10% by weight of mechanical or chemi-mechanical processed fibre, other than rolls, other than sheets 435mm or less by 297mm or less (unfolded)	48026900		15%	Cat C (15 yrs)
480300	Tissue, towel, napkin stock or similar; for household or sanitary use, cellulose, wadding webs of cellulose fibres, in rolls exceeding 36cm in width or rectangular sheets with one side more than 36cm in unfolded state	48030090		15%	Cat C (15 yrs)
480411	Kraft paper and paperboard; kraftliner, uncoated, unbleached, in rolls or sheets, other than that of heading no. 4802 or 4803	48041190		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
480419	Kraft paper and paperboard; kraftliner, uncoated, bleached, in rolls or sheets, other than that of heading no. 4802 or 4803	48041990		15%	Cat C (15 yrs)
480421	Kraft paper and paperboard; sack kraft paper, uncoated, unbleached, in rolls or sheets, other than that of heading no. 4802 or 4803	48042190		15%	Cat C (15 yrs)
480429	Kraft paper and paperboard; sack kraft paper, uncoated, bleached, in rolls or sheets, other than that of heading no. 4802 or 4803	48042990		15%	Cat C (15 yrs)
480431	Kraft paper and paperboard; uncoated, unbleached, weight 150g/m2 or less, in rolls or sheets, other than that of heading no. 4802 or 4803	48043180		15%	Cat C (15 yrs)
480439	Kraft paper and paperboard; uncoated, bleached, weight 150g/m2 or less, in rolls or sheets, other than that of heading no. 4802 or 4803	48043980		15%	Cat C (15 yrs)
480441	Kraft paper and paperboard; uncoated, unbleached, weight more than 150g/m2 but less than 225g/m2, in rolls or sheets, other than that of heading no. 4802 or 4803	48044198		15%	Cat C (15 yrs)
480442	Kraft paper and paperboard; uncoated, weight between 150 and 225g/m2, bleached uniformly throughout, more than 95% of total fibre content consists of chemically processed wood fibres, in rolls or sheets	48044200		15%	Cat C (15 yrs)
480449	Kraft paper and paperboard; uncoated, weight more than 150g/m2 but less than 225g/m2, in rolls or sheets, n.e.c. in item no. 4804.4, other than that of heading no. 4802 or 4803	48044900		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
480451	Kraft paper and paperboard; uncoated, unbleached, weight 225g/m2 or more, in rolls or sheets, other than that of heading no. 4802 or 4803	48045100		15%	Cat C (15 yrs)
480452	Kraft paper and paperboard; uncoated, weight 225g/m2 or more, bleached uniformly throughout, more than 95% of total fibre content consists of chemically processed wood fibres, in rolls or sheets	48045200		15%	Cat C (15 yrs)
480459	Kraft paper and paperboard; uncoated, weight 225g/m2 or more, in rolls or sheets, n.e.c. in item no. 4804.5, other than that of heading no. 4802 or 4803	48045990		15%	Cat C (15 yrs)
480511	Paper and paperboard; uncoated, semi-chemical fluting paper, rolls or sheets	48051100		15%	Cat C (15 yrs)
480512	Paper and paperboard; uncoated, straw fluting paper, rolls or sheets	48051200		15%	Cat C (15 yrs)
480519	Paper and paperboard; uncoated, fluting paper other than semi-chemical or straw, rolls or sheets	48051990		15%	Cat C (15 yrs)
480524	Paper & paperboard; uncoated, testliner (recycled linerboard), weight 150g/m2, or less, in rolls or sheets	48052400		15%	Cat C (15 yrs)
480525	Paper & paperboard; uncoated, testliner (recycled linerboard), weight over 150g/m2, in rolls or sheets	48052500		15%	Cat C (15 yrs)
480530	Paper and paperboard; sulphite wrapping paper, uncoated, in rolls or sheets	48053000		15%	Cat C (15 yrs)
480540	Paper and paperboard; filter paper and paperboard, uncoated, in rolls or sheets	48054000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
480550	Paper and paperboard; felt paper and paperboard, uncoated, in rolls or sheets	48055000		15%	Cat C (15 yrs)
480591	Paper and paperboard; uncoated, weight 150g/m2 or less, in rolls or sheets, n.e.c. in heading no.4805	48059100		15%	Cat C (15 yrs)
480592	Paper and paperboard; uncoated, weight more than 150g/m2 but less than 225 g/m2, in rolls or sheets, n.e.c. in heading no. 4805	48059200		15%	Cat C (15 yrs)
480593	Paper and paperboard; uncoated, weight 225/m2 or more, in rolls or sheets, n.e.c. in heading no. 4805	48059380		15%	Cat C (15 yrs)
480610	Paper; vegetable parchment, in rolls or sheets	48061000		15%	Cat C (15 yrs)
480620	Paper; greaseproof papers, in rolls or sheets	48062000		15%	Cat C (15 yrs)
480630	Paper; tracing papers, in rolls or sheets	48063000		15%	Cat C (15 yrs)
480640	Paper; glassine and other glazed transparent or translucent papers, in rolls or sheets	48064090		15%	Cat C (15 yrs)
480700	Paper and paperboard; composite (made by sticking layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	48070080		15%	Cat C (15 yrs)
480810	Paper and paperboard; corrugated, whether or not perforated, in rolls or sheets, other than paper of heading 4803	48081000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
480840	Paper and paperboard; kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of heading 4803	48084000		15%	Cat C (15 yrs)
480890	Paper and paperboard; other than corrugated (with or without glued flat surface sheets) or kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets, other than paper of heading 4803	48089000		15%	Cat C (15 yrs)
480920	Paper; self-copy paper, whether or not printed, in rolls or sheets	48092000		15%	Cat C (15 yrs)
480990	Paper; carbon paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets	48099000		15%	Cat C (15 yrs)
481013	Paper and paperboard; coated with kaolin or other inorganic substances, for printing & writing, graphics, containing no, or not more than 10% by weight of total fibres obtained by mechanical or chemi-mechanical process, in rolls	48101300		15%	Cat C (15 yrs)
481014	Paper and paperboard; coated with kaolin or other inorganic substances, for printing/writing/graphics, having 10% or less by weight of total fibres got mechanical/chemi-mechanical process, sheets, sides 435mm or less by 297mm or less, unfolded,	48101400		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
481019	Paper and paperboard; coated with kaolin or other inorganic substances, for printing/writing/graphics, having 10% or less by weight of total fibres got by mechanical/chemi-mechanical process, sides exceeding 435mm and 297mm, unfolded, sheets	48101900		15%	Cat C (15 yrs)
481022	Paper and paperboard; coated with kaolin or other inorganic substances only, having more than 10% of mechanical or chemi-mechanical processed fibres, for writing, printing or other graphic purposes, light-weight coated paper, in rolls or sheets	48102200		15%	Cat C (15 yrs)
481029	Paper and paperboard; coated with kaolin or other inorganic substances only, having more than 10% of mechanically processed fibres, (excluding light-weight paper), for writing, printing or other graphic purposes, in rolls or sheets	48102980		15%	Cat C (15 yrs)
481031	Kraft paper and paperboard; uniformly bleached throughout, coated with inorganic substances, more than 95% of chemically processed wood fibres, weight 150g/m2 or less, for non-graphic purposes, in rolls or sheets	48103100		15%	Cat C (15 yrs)
481032	Kraft paper and paperboard; uniformly bleached throughout, coated with inorganic substances, more than 95% of chemically processed wood fibres, weight more than 150g/m2, for non-graphic purposes, in rolls or sheets	48103290		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
481039	Kraft paper and paperboard; coated with kaolin or other inorganic substances only, for non-graphic purposes, n.e.c. in item no. 4810.31 and 4810.32, in rolls or sheets	48103900		15%	Cat C (15 yrs)
481092	Paper and paperboard; multi-ply, coated with kaolin or other inorganic substances only, for non-graphic purposes, n.e.c. in heading no. 4810, in rolls or sheets	48109290		15%	Cat C (15 yrs)
481099	Paper and paperboard; coated with inorganic substances only, whether or not surface-coloured, surface-decorated or printed, n.e.c. in heading no. 4810, in rolls or sheets	48109980		15%	Cat C (15 yrs)
481110	Paper and paperboard; tarred, bituminised or asphalted, in rolls or sheets, other than goods of heading no. 4803, 4809, or 4810	48111000		15%	Cat C (15 yrs)
481141	Paper and paperboard; self-adhesive, in rolls or sheets, other than goods of heading no. 4803, 4809, or 4810	48114190		15%	Cat C (15 yrs)
481149	Paper and paperboard; gummed or adhesive paper and paperboard (excluding self-adhesive), in rolls or sheets, other than goods of heading no. 4803, 4809, or 4810	48114900		15%	Cat C (15 yrs)
481151	Paper and paperboard; coated, impregnated or covered with plastics (excluding adhesives), bleached, weighing more than 150g/m2, other than goods of heading no. 4803, 4809, or 4810	48115100		15%	Cat C (15 yrs)
481159	Paper and paperboard; coated, impregnated or covered with plastics (excluding adhesives), other than bleached and weighing more than 150g/m2, other than goods of heading no. 4803, 4809, or 4810	48115900		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
481160	Paper and paperboard; coated or impregnated with wax, paraffin wax, stearin, oil or glycerol, other than goods of heading no. 4803, 4809, or 4810	48116000		15%	Cat C (15 yrs)
481190	Paper, paperboard, cellulose wadding and webs of soft cellulose fibres; coated, impregnated, covered, surface-decorated or surface-coloured, n.e.c. in heading no. 4811, in rolls or sheets	48119000		15%	Cat C (15 yrs)
481200	Paper pulp; filter blocks, slabs and plates of paper pulp	48120000		15%	Cat C (15 yrs)
481310	Paper, cigarette; in the form of booklets or tubes	48131000		15%	Cat C (15 yrs)
481320	Paper, cigarette; in rolls of a width not exceeding 5cm	48132000		15%	Cat C (15 yrs)
481390	Paper, cigarette; (other than in rolls of a width not exceeding 5cm, or in booklets or tubes)	48139090		15%	Cat C (15 yrs)
481420	Wallpaper and similar wall coverings; coated or covered on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	48142000		15%	Cat C (15 yrs)
481490	Wallpaper and similar wall coverings and window transparencies of paper; n.e.c. in heading 4814	48149070		15%	Cat C (15 yrs)
481620	Paper; self-copy paper (other than those of heading no. 4809), whether or not put up in boxes	48162000		15%	Cat C (15 yrs)
481690	Paper; carbon paper and other copying or transfer papers (other than those of heading no. 4809), n.e.c. in item no. 4816.20	48169000		15%	Cat C (15 yrs)
481710	Paper and paperboard; envelopes	48171000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
481720	Paper and paperboard; letter cards, plain postcards and correspondence cards	48172000		15%	Cat C (15 yrs)
481730	Paper and paperboard; boxes, pouches, wallets and writing compendiums containing an assortment of paper stationery	48173000		15%	Cat C (15 yrs)
481810	Paper articles; toilet paper	48181090		0%	Cat D (20 yrs)
481820	Paper articles; handkerchiefs, cleansing or facial tissues and towels	48182099		15%	Cat E (excl)
481830	Paper articles; tablecloths and serviettes, of paper, cellulose wadding or fibres	48183000		15%	Cat E (excl)
481850	Paper articles; apparel and clothing accessories of paper, cellulose wadding or fibres	48185000		33%	Cat E (excl)
481890	Paper articles; articles of paper, cellulose wadding or fibres, n.e.c. in heading no. 4818	48189090		15%	Cat E (excl)
481910	Paper and paperboard; cartons, boxes and cases, of corrugated paper or paperboard	48191000		15%	Cat C (15 yrs)
481920	Paper and paperboard; folding cartons, boxes and cases, of non-corrugated paper or paperboard	48192000		15%	Cat C (15 yrs)
481930	Paper and paperboard; sacks and bags of paper, paperboard, cellulose wadding or fibres, having a base of a width of 40cm or more	48193000		15%	Cat C (15 yrs)
481940	Paper and paperboard; sacks and bags, including cones, of paper, paperboard, cellulose wadding or fibres, having a base width less than 40cm	48194000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
481950	Paper and paperboard; packing containers, including record sleeves, of paper, paperboard, cellulose wadding or fibres, n.e.c. in heading no. 4819	48195000		15%	Cat C (15 yrs)
481960	Paper and paperboard; box files, letter trays, storage boxes and similar articles, used in offices, shops or the like of paper, paperboard, cellulose wadding or webs of cellulose fibres	48196000		15%	Cat C (15 yrs)
482010	Paper and paperboard; registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	48201090		15%	Cat E (excl)
482020	Paper and paperboard; exercise books	48202000		0%	Cat C (15 yrs)
482030	Paper and paperboard; binders, folders and file covers	48203000		15%	Cat C (15 yrs)
482040	Paper and paperboard; manifold business forms and interleaved carbon sets	48204000		15%	Cat E (excl)
482050	Paper and paperboard; albums for samples or for collections	48205000		15%	Cat C (15 yrs)
482090	Paper or paperboard; stationery n.e.c. in heading no. 4820	48209000		15%	Cat C (15 yrs)
482110	Paper and paperboard; labels of all kinds, printed	48211090		15%	Cat C (15 yrs)
482190	Paper and paperboard; labels of all kinds, unprinted	48219090		15%	Cat C (15 yrs)
482210	Paper pulp, paper or paperboard; bobbins, spools, cops and similar supports, of a kind used for winding textile yarn (whether or not perforated or hardened)	48221000		15%	Cat C (15 yrs)
482290	Paper pulp, paper or paperboard; bobbins, spools, cops and similar supports, other than of a kind used for winding textile yarn (whether or not perforated or hardened)	48229000		15%	Cat C (15 yrs)
482320	Paper and paperboard; filter paper and paperboard	48232000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
482340	Paper and paperboard; rolls, sheets and dials, printed for self-recording apparatus	48234000		15%	Cat E (excl)
482361	Paper and paperboard; trays, dishes, plates, cups and the like, of bamboo paper or paperboard	48236100		15%	Cat E (excl)
482369	Paper and paperboard; trays, dishes, plates, cups and the like, of paper or paperboard other than of bamboo	48236990		15%	Cat E (excl)
482370	Paper pulp; moulded of pressed articles or paper pulp	48237090		15%	Cat E (excl)
482390	Paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres; articles n.e.c. in heading no. 4823	48239085		15%	Cat E (excl)
490110	Printed matter; in single sheets, whether or not folded	49011000		0%	Cat A (5 yrs)
490191	Printed matter; dictionaries, encyclopaedias and serial instalments thereof	49019100		0%	Cat A (5 yrs)
490199	Printed matter; books, brochures, leaflets and similar printed matter n.e.c. in item no. 4901.10 or 4901.91	49019900		0%	Cat A (5 yrs)
490210	Newspapers, journals and periodicals; whether or not illustrated or containing advertising material, appearing at least four times a week	49021000		0%	Cat A (5 yrs)
490290	Newspapers, journals and periodicals; whether or not illustrated or containing advertising material, appearing less frequently than four times a week	49029000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
490300	Printed matter; children's picture, drawing or colouring books	49030000		0%	Cat A (5 yrs)
490400	Music; printed or in manuscript, whether or not bound or illustrated	49040000		0%	Cat A (5 yrs)
490510	Globes; printed	49051000		0%	Cat A (5 yrs)
490591	Maps and hydrographic or similar charts; printed in book form, including atlases, topographical plans and similar	49059100		0%	Cat A (5 yrs)
490599	Maps and hydrographic or similar charts; (printed other than in book form), including wall maps, topographical plans and similar	49059900		0%	Cat A (5 yrs)
490600	Plans and drawings; for architectural, engineering, industrial, commercial, topographical or similar, being originals drawn by hand; hand-written texts; photo- graphic reproductions; their carbon copies	49060000		0%	Cat A (5 yrs)
490700	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; cheque forms; banknotes, stock, share or bond certificates and the like of similar title	49070090		0%	Cat A (5 yrs)
490810	Printed matter; transfers (decalcomanias), vitrifiable	49081000		15%	Cat C (15 yrs)
490890	Printed matter; transfers (decalcomanias), other than vitrifiable	49089000		15%	Cat C (15 yrs)
490900	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	49090000		15%	Cat C (15 yrs)
491000	Calendars; printed, of any kind, including calendar blocks	49100000		15%	Cat C (15 yrs)
491110	Printed matter; trade advertising material, commercial catalogues and like	49111010		0%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
491110	Printed matter; trade advertising material, commercial catalogues and like	49111090	Tuvalu products	15%	Cat C (15 yrs)
491119	Printed matter; trade advertising material, commercial catalogues and like	49111090		0%	Cat C (15 yrs)
491191	Printed matter; pictures, designs and photographs, n.e.c. in item no. 4911.10	49119100		15%	Cat E (excl)
491191	Printed matter; pictures, designs and photographs, n.e.c. in item no. 4911.10	49119100	Tuvalu products	0%	Cat D (20 yrs)
491191	Printed matter; pictures, designs and photographs, n.e.c. in item no. 4911.10	49119100	Other	0%	Cat D (20 yrs)
491199	Printed matter; n.e.c. in heading no. 4911	49119900		15%	Cat C (15 yrs)
491199	Printed matter; n.e.c. in heading no. 4911	49119900	Tuvalu products	15%	Cat C (15 yrs)
491199	Printed matter; n.e.c. in heading no. 4911	49119900	Other	15%	Cat C (15 yrs)
500100	Silk; silk-worm cocoons suitable for reeling	50010000		0%	Cat A (5 yrs)
500200	Silk; raw silk (not thrown)	50020000		0%	Cat A (5 yrs)
500300	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	50030000		0%	Cat A (5 yrs)
500400	Silk; yarn (other than yarn spun from silk waste), not put up for retail sale	50040090		15%	Cat C (15 yrs)
500500	Silk; yarn spun from silk waste, not put up for retail sale	50050090		15%	Cat C (15 yrs)
500600	Silk yarn and yarn spun from silk waste; put up for retail sale, and silk-worm gut	50060090		15%	Cat C (15 yrs)
500710	Silk; woven fabrics of noil silk	50071000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
500720	Silk; woven fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	50072071		19%	Cat C (15 yrs)
500790	Silk; woven fabrics n.e.c. in heading no. 5007	50079090		19%	Cat C (15 yrs)
510111	Wool; (not carded or combed), greasy (including fleece-washed wool),shorn	51011100		0%	Cat A (5 yrs)
510119	Wool; (other than shorn), greasy (including fleece-washed wool), not carded or combed	51011900		0%	Cat A (5 yrs)
510121	Wool; (not carded or combed), degreased, (not carbonised), shorn	51012100		0%	Cat A (5 yrs)
510129	Wool; (not carded or combed), degreased, (not carbonised), (other than shorn)	51012900		0%	Cat A (5 yrs)
510130	Wool; (not carded or combed), carbonised	51013000		0%	Cat A (5 yrs)
510211	Hair; fine animal hair, not carded or combed, of kashmir (cashmere) goats	51021100		0%	Cat A (5 yrs)
510219	Hair; fine animal hair, not carded or combed, other than of kashmir (cashmere) goats	51021990		0%	Cat A (5 yrs)
510220	Hair; coarse animal hair, not carded or combed	51022000		0%	Cat A (5 yrs)
510310	Wool and hair; noils of wool or of fine animal hair, including yarn waste, but excluding garnetted stock	51031090		0%	Cat A (5 yrs)
510320	Wool and hair; waste of wool or of fine animal hair, including yarn waste, but excluding garnetted stock and noils of wool or of fine animal hair	51032000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
510330	Wool and hair; waste of coarse animal hair, including yarn waste, but excluding garnetted stock	51033000		0%	Cat A (5 yrs)
510400	Wool and hair; garnetted stock of wool or of fine or coarse animal hair	51040000		0%	Cat A (5 yrs)
510510	Wool; carded	51051000		0%	Cat A (5 yrs)
510521	Wool; wool tops and other combed wool, in fragments	51052100		0%	Cat A (5 yrs)
510529	Wool; wool tops and other combed wool, other than in fragments	51052900		0%	Cat A (5 yrs)
510531	Hair; fine animal hair, carded or combed, of kashmir (cashmere) goats	51053100		0%	Cat A (5 yrs)
510539	Hair; fine animal hair, carded or combed, other than of kashmir (cashmere) goats	51053900		0%	Cat A (5 yrs)
510540	Hair; coarse animal hair, carded or combed	51054000		0%	Cat A (5 yrs)
510610	Yarn; of carded wool, containing 85% or more by weight of wool, not put up for retail sale	51061090		15%	Cat C (15 yrs)
510620	Yarn; of carded wool, containing less than 85% by weight of wool, not put up for retail sale	51062099		15%	Cat C (15 yrs)
510710	Yarn; of combed wool, containing 85% or more by weight of wool, not put up for retail sale	51071090		15%	Cat C (15 yrs)
510720	Yarn; of combed wool, containing less than 85% by weight of wool, not put up for retail sale	51072099		15%	Cat C (15 yrs)
510810	Yarn; of fine animal hair, carded, not put up for retail sale	51081090		15%	Cat C (15 yrs)
510820	Yarn; of fine animal hair, combed, not put up for retail sale	51082090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
510910	Yarn; of wool or of fine animal hair, containing 85% or more by weight of wool or fine animal hair, put up for retail sale	51091090		15%	Cat C (15 yrs)
510990	Yarn; of wool or of fine animal hair, containing less than 85% by weight of wool or fine animal hair, put up for retail sale	51099000		15%	Cat C (15 yrs)
511000	Yarn; of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale	51100000		15%	Cat C (15 yrs)
511111	Fabrics, woven; of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight not exceeding 300g/m2	51111100		23%	Cat C (15 yrs)
511119	Fabrics, woven; of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight exceeding 300g/m2	51111900		23%	Cat C (15 yrs)
511120	Fabrics, woven; of carded wool or carded fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made filaments	51112000		23%	Cat C (15 yrs)
511130	Fabrics, woven; of carded wool or carded fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made staple fibres	51113080		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
511190	Fabrics, woven; of carded wool or carded fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with fibres n.e.c. in heading no. 5111	51119098		23%	Cat C (15 yrs)
511211	Fabrics, woven; of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight not exceeding 200g/m2	51121100		23%	Cat C (15 yrs)
511219	Fabrics, woven; of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight exceeding 200g/m2	51121900		23%	Cat C (15 yrs)
511220	Fabrics, woven; of combed wool or combed fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made filaments	51122000		23%	Cat C (15 yrs)
511230	Fabrics, woven; of combed wool or combed fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with man-made staple fibres	51123080		23%	Cat C (15 yrs)
511290	Fabrics, woven; of combed wool or combed fine animal hair, containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with fibres n.e.c. in heading no. 5112	51129098		23%	Cat C (15 yrs)
511300	Fabrics, woven; of coarse animal hair or of horsehair	51130000		23%	Cat C (15 yrs)
520100	Cotton; not carded or combed	52010090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520210	Cotton; yarn waste (including thread waste)	52021000		0%	Cat B (10 yrs)
520291	Cotton; garnetted stock waste	52029100		0%	Cat B (10 yrs)
520299	Cotton; waste other than garnetted stock and yarn (including thread) waste	52029900		0%	Cat B (10 yrs)
520300	Cotton; carded or combed	52030000		0%	Cat B (10 yrs)
520411	Cotton; sewing thread, containing 85% or more by weight of cotton, not put up for retail sale	52041100		15%	Cat C (15 yrs)
520419	Cotton; sewing thread, containing less than 85% by weight of cotton, not put up for retail sale	52041900		15%	Cat C (15 yrs)
520420	Cotton; sewing thread, put up for retail sale	52042000		15%	Cat C (15 yrs)
520511	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, measuring 714.29 decitex or more, (not exceeding 14 metric number), not for retail sale	52051100		15%	Cat C (15 yrs)
520512	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	52051200		15%	Cat C (15 yrs)
520513	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	52051300		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520514	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	52051400		15%	Cat C (15 yrs)
520515	Cotton yarn; (not sewing thread), single, of uncombed fibres, 85% or more by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number), not for retail sale	52051590		15%	Cat C (15 yrs)
520521	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, measuring 714.29 decitex or more, (not exceeding 14 metric number), not for retail sale	52052100		15%	Cat C (15 yrs)
520522	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	52052200		15%	Cat C (15 yrs)
520523	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	52052300		15%	Cat C (15 yrs)
520524	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	52052400		15%	Cat C (15 yrs)
520526	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 125 but not less than 106.38 decitex (over 80 but not over 94 metric number), not for retail sale	52052600		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520527	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, less than 106.38 but not less than 83.33 decitex (over 94 but not over 120 metric number), not for retail sale	52052700		15%	Cat C (15 yrs)
520528	Cotton yarn; (not sewing thread), single, of combed fibres, 85% or more by weight of cotton, measuring less than 83.33 decitex (exceeding 120 metric number), not for retail sale	52052800		15%	Cat C (15 yrs)
520531	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	52053100		15%	Cat C (15 yrs)
520532	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	52053200		15%	Cat C (15 yrs)
520533	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	52053300		15%	Cat C (15 yrs)
520534	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	52053400		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520535	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, 85% or more by weight of cotton, less than 125 decitex (exceeding 80 metric number), per single yarn, not for retail sale	52053500		15%	Cat C (15 yrs)
520541	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	52054100		15%	Cat C (15 yrs)
520542	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	52054200		15%	Cat C (15 yrs)
520543	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	52054300		15%	Cat C (15 yrs)
520544	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	52054400		15%	Cat C (15 yrs)
520546	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 124 to 106.38 decitex (81 to 94 metric number) per single yarn, not for retail sale	52054600		15%	Cat C (15 yrs)
520547	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, 106.37 to 83.33 decitex (95 to 120 metric number) per single yarn, not for retail sale	52054700		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520548	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, 85% or more by weight of cotton, less than 83.33 decitex (exceeding 120 metric number) per single yarn, not for retail sale	52054800		15%	Cat C (15 yrs)
520611	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number), not for retail sale	52061100		15%	Cat C (15 yrs)
520612	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	52061200		15%	Cat C (15 yrs)
520613	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	52061300		15%	Cat C (15 yrs)
520614	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	52061400		15%	Cat C (15 yrs)
520615	Cotton yarn; (not sewing thread), single, of uncombed fibres, less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number), not for retail sale	52061500		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520621	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, measuring 714.29 decitex or more, (not exceeding 14 metric number), not for retail sale	52062100		15%	Cat C (15 yrs)
520622	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, less than 714.29 but not less than 232.56 decitex (exceeding 14 but not exceeding 43 metric number), not for retail sale	52062200		15%	Cat C (15 yrs)
520623	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, less than 232.56 but not less than 192.31 decitex (exceeding 43 but not exceeding 52 metric number), not for retail sale	52062300		15%	Cat C (15 yrs)
520624	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, less than 192.31 but not less than 125 decitex (exceeding 52 but not exceeding 80 metric number), not for retail sale	52062400		15%	Cat C (15 yrs)
520625	Cotton yarn; (not sewing thread), single, of combed fibres, less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number), not for retail sale	52062500		15%	Cat C (15 yrs)
520631	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	52063100		15%	Cat C (15 yrs)
520632	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	52063200		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520633	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	52063300		15%	Cat C (15 yrs)
520634	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	52063400		15%	Cat C (15 yrs)
520635	Cotton yarn; (not sewing thread), multiple or cabled, of uncombed fibres, less than 85% by weight of cotton, less than 125 decitex (exceeding 80 metric number) per single yarn, not for retail sale	52063500		15%	Cat C (15 yrs)
520641	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 714.29 decitex or more (not exceeding 14 metric number) per single yarn, not for retail sale	52064100		15%	Cat C (15 yrs)
520642	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 714.28 to 232.56 decitex (15 to 43 metric number) per single yarn, not for retail sale	52064200		15%	Cat C (15 yrs)
520643	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 232.55 to 192.31 decitex (44 to 52 metric number) per single yarn, not for retail sale	52064300		15%	Cat C (15 yrs)
520644	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, 192.30 to 125 decitex (53 to 80 metric number) per single yarn, not for retail sale	52064400		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520645	Cotton yarn; (not sewing thread), multiple or cabled, of combed fibres, less than 85% by weight of cotton, less than 125 decitex (exceeding 80 metric number) per single yarn, not for retail sale	52064500		15%	Cat C (15 yrs)
520710	Cotton yarn; (not sewing thread), containing 85% or more by weight of cotton, put up for retail sale	52071000		15%	Cat C (15 yrs)
520790	Cotton yarn; (not sewing thread), containing less than 85% by weight of cotton, put up for retail sale	52079000		15%	Cat C (15 yrs)
520811	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100g/m2	52081190		19%	Cat C (15 yrs)
520812	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, plain weave, weighing more than 100g/m2 but not more than 200g/m2	52081299		19%	Cat C (15 yrs)
520813	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, 3- thread or 4-thread twill, including cross twill, weighing not more than 200g/m2	52081300		19%	Cat C (15 yrs)
520819	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, of weaves n.e.c. in item no. 5208.1, weighing not more than 200g/m2	52081900		19%	Cat C (15 yrs)
520821	Fabrics, woven; containing 85% or more by weight of cotton, bleached, plain weave, weighing not more than 100g/m2	52082190		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520822	Fabrics, woven; containing 85% or more by weight of cotton, bleached, plain weave, weighing more than 100g/m2 but not more than 200g/m2	52082299		19%	Cat C (15 yrs)
520823	Fabrics, woven; containing 85% or more by weight of cotton, bleached, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m2	52082300		19%	Cat C (15 yrs)
520829	Fabrics, woven; containing 85% or more by weight of cotton, bleached, of weaves n.e.c. in item no. 5208.2, weighing not more than 200g/m2	52082900		19%	Cat C (15 yrs)
520831	Fabrics, woven; containing 85% or more by weight of cotton, dyed, plain weave, weighing not more than 100g/m2	52083100		19%	Cat C (15 yrs)
520832	Fabrics, woven; containing 85% or more by weight of cotton, dyed, plain weave, weighing more than 100g/m2 but not more than 200g/m2	52083299		19%	Cat C (15 yrs)
520833	Fabrics, woven; containing 85% or more by weight of cotton, dyed, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m2	52083300		19%	Cat C (15 yrs)
520839	Fabrics, woven; containing 85% or more by weight of cotton, dyed, of weaves n.e.c. in item no. 5208.3 weighing not more than 200g/m2	52083900		19%	Cat C (15 yrs)
520841	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, plain weave, weighing not more than 100g/m2	52084100		19%	Cat C (15 yrs)
520842	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, weighing more than 100g/m2 but not more than 200g/m2	52084200		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520843	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, 3-thread or 4-thread twill, including cross twill, weighing not more than 200g/m2	52084300		19%	Cat C (15 yrs)
520849	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, of weaves n.e.c. in item no. 5208.4, weighing not more than 200g/m2	52084900		19%	Cat C (15 yrs)
520851	Fabrics, woven; containing 85% or more by weight of cotton, printed, plain weave, weighing not more than 100g/m2	52085100		19%	Cat C (15 yrs)
520852	Fabrics, woven; containing 85% or more by weight of cotton, printed, plain weave, weighing more than 100g/m2 but not more than 200g/m2	52085200		19%	Cat C (15 yrs)
520859	Fabrics, woven; containing 85% or more by weight of cotton, printed, of weaves n.e.c. in item no. 5208.5, weighing not more than 200g/m2	52085990		19%	Cat C (15 yrs)
520911	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, plain weave, weighing more than 200g/m2	52091100		19%	Cat C (15 yrs)
520912	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m2	52091200		19%	Cat C (15 yrs)
520919	Fabrics, woven; containing 85% or more by weight of cotton, unbleached, of weaves n.e.c. in item no. 5209.1, weighing more than 200g/m2	52091900		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520921	Fabrics, woven; containing 85% or more by weight of cotton, bleached, plain weave, weighing more than 200g/m2	52092100		19%	Cat C (15 yrs)
520922	Fabrics, woven; containing 85% or more by weight of cotton, bleached, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m2	52092200		19%	Cat C (15 yrs)
520929	Fabrics, woven; containing 85% or more by weight of cotton, bleached, of weaves n.e.c. in item no. 5209.2, weighing more than 200g/m2	52092900		19%	Cat C (15 yrs)
520931	Fabrics, woven; containing 85% or more by weight of cotton, dyed, plain weave, weighing more than 200g/m2	52093100		19%	Cat C (15 yrs)
520932	Fabrics, woven; containing 85% or more by weight of cotton, dyed, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m2	52093200		19%	Cat C (15 yrs)
520939	Fabrics, woven; containing 85% or more by weight of cotton, dyed, of weaves n.e.c. in item no. 5209.3, weighing more than 200g/m2	52093900		19%	Cat C (15 yrs)
520941	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, plain weave, weighing more than 200g/m2	52094100		19%	Cat C (15 yrs)
520942	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, weighing more than 200g/m2, denim	52094200		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
520943	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m2	52094300		19%	Cat C (15 yrs)
520949	Fabrics, woven; containing 85% or more by weight of cotton, of yarns of different colours, of weaves n.e.c. in item no. 5209.4, weighing more than 200g/m2	52094900		19%	Cat C (15 yrs)
520951	Fabrics, woven; containing 85% or more by weight of cotton, printed, plain weave, weighing more than 200g/m2	52095100		19%	Cat C (15 yrs)
520952	Fabrics, woven; containing 85% or more by weight of cotton, printed, 3-thread or 4-thread twill, including cross twill, weighing more than 200g/m2	52095200		19%	Cat C (15 yrs)
520959	Fabrics, woven; containing 85% or more by weight of cotton, printed, of weaves n.e.c. in item no. 5209.5, weighing more than 200g/m2	52095900		19%	Cat C (15 yrs)
521011	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, plain weave, weighing 200g/m2 or less	52101100		19%	Cat C (15 yrs)
521019	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, of weaves n.e.c. in item no. 5210.1, weighing 200g/m2 or less	52101900		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
521021	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, bleached, plain weave, weighing 200g/m2 or less	52102100		19%	Cat C (15 yrs)
521029	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, bleached, of weaves n.e.c. in item no. 5210.2	52102900		19%	Cat C (15 yrs)
521031	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, dyed, plain weave	52103100		19%	Cat C (15 yrs)
521032	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, dyed, 3-thread or 4-thread twill, including cross twill	52103200		19%	Cat C (15 yrs)
521039	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, dyed, of weaves n.e.c. in item no. 5210.3	52103900		19%	Cat C (15 yrs)
521041	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, of yarns of different colours, plain weave	52104100		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
521049	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, of yarns of different colours, of weaves n.e.c. in item no. 5210.4	52104900		19%	Cat C (15 yrs)
521051	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, printed, plain weave	52105100		19%	Cat C (15 yrs)
521059	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing 200g/m2 or less, printed, of weaves n.e.c. in item no. 5210.5	52105900		19%	Cat C (15 yrs)
521111	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, plain weave, weighing more than 200g/m2	52111100		19%	Cat C (15 yrs)
521112	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, 3- or 4-thread twill, including cross twill, weighing more than 200g/m2	52111200		19%	Cat C (15 yrs)
521119	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, unbleached, of weaves n.e.c. in item no. 5211.1, weighing more than 200g/m2	52111900		19%	Cat C (15 yrs)
521120	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, bleached	52112000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
521131	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, dyed, plain weave	52113100		19%	Cat C (15 yrs)
521132	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, dyed, 3-thread or 4-thread twill, including cross twill	52113200		19%	Cat C (15 yrs)
521139	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, dyed, of weaves n.e.c. in item no. 5211.3	52113900		19%	Cat C (15 yrs)
521141	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, plain weave	52114100		19%	Cat C (15 yrs)
521142	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, denim	52114200		19%	Cat C (15 yrs)
521143	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, 3-thread or 4-thread twill, including cross twill	52114300		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
521149	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, of yarns of different colours, of weaves n.e.c. in item no. 5211.4	52114990		19%	Cat C (15 yrs)
521151	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, printed, plain weave	52115100		19%	Cat C (15 yrs)
521152	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, printed, 3-thread or 4-thread twill, including cross twill	52115200		19%	Cat C (15 yrs)
521159	Fabrics, woven; containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200g/m2, printed, of weaves n.e.c. in item no. 5211.5	52115900		19%	Cat C (15 yrs)
521211	Fabrics, woven; of cotton, unbleached, weighing not more than 200g/m2, n.e.c. in chapter 52	52121190		19%	Cat E (excl)
521212	Fabrics, woven; of cotton, bleached, weighing not more than 200g/m2, n.e.c. in chapter 52	52121290		19%	Cat E (excl)
521213	Fabrics, woven; of cotton, dyed, weighing not more than 200g/m2, n.e.c. in chapter 52	52121390		19%	Cat E (excl)
521214	Fabrics, woven; of cotton, of yarns of different colours, weighing not more than 200g/m2, n.e.c. in chapter 52	52121490		19%	Cat E (excl)
521215	Fabrics, woven; of cotton, printed, weighing not more than 200g/m2, n.e.c. in chapter 52	52121590		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
521221	Fabrics, woven; of cotton, unbleached, weighing more than 200g/m2, n.e.c. in chapter 52	52122190		19%	Cat E (excl)
521222	Fabrics, woven; of cotton, bleached, weighing more than 200g/m2, n.e.c. in chapter 52	52122290		19%	Cat E (excl)
521223	Fabrics, woven; of cotton, dyed, weighing more than 200g/m2, n.e.c. in chapter 52	52122390		19%	Cat E (excl)
521224	Fabrics, woven; of cotton, of yarns of different colours, weighing more than 200g/m2, n.e.c. in chapter 52	52122490		19%	Cat E (excl)
521225	Fabrics, woven; of cotton, printed, weighing more than 200g/m2, n.e.c. in chapter 52	52122590		19%	Cat E (excl)
530110	Flax; raw or retted, but not spun	53011000		0%	Cat A (5 yrs)
530121	Flax; broken or scutched, but not spun	53012100		0%	Cat A (5 yrs)
530129	Flax; hackled or otherwise processed, but not spun	53012900		0%	Cat A (5 yrs)
530130	Flax; tow and waste, including yarn waste and garnetted stock	53013000		0%	Cat A (5 yrs)
530210	Hemp (cannabis sativa L.); raw or retted, but not spun	53021000		0%	Cat A (5 yrs)
530290	Hemp (cannabis sativa L.); processed (other than retted) (but not spun), true hemp tow and waste (including yarn waste and garnetted stock)	53029000		0%	Cat A (5 yrs)
530310	Jute and other textile bast fibres; raw or retted, but not spun, (excluding flax, hemp (cannabis sativa L.), and ramie)	53031000		0%	Cat A (5 yrs)
530390	Jute and other textile bast fibres; processed but not spun, tow and waste of these fibres, including yarn waste and garnetted stock (excluding flax, hemp (cannabis sativa L.), and ramie)	53039000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
530500	Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres n.e.c., raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock)	53050000		0%	Cat A (5 yrs)
530610	Yarn; of flax, single	53061090		15%	Cat C (15 yrs)
530620	Yarn; of flax, multiple (folded) or cabled	53062090		15%	Cat C (15 yrs)
530710	Yarn; of jute or of other textile bast fibres, single	53071000		15%	Cat C (15 yrs)
530720	Yarn; of jute or of other textile bast fibres, multiple (folded) or cabled	53072000		15%	Cat C (15 yrs)
530810	Yarn; of coir	53081000		15%	Cat C (15 yrs)
530820	Yarn; of hemp (cannabis sativa L.)	53082090		15%	Cat C (15 yrs)
530890	Yarn; of vegetable textile fibres n.e.c. in heading no. 5306, 5307 and 5308	53089090		15%	Cat C (15 yrs)
530911	Fabrics, woven; of flax, containing 85% or more flax, unbleached or bleached	53091190		23%	Cat C (15 yrs)
530919	Fabrics, woven; of flax, containing 85% or more flax, other than bleached or unbleached	53091900		23%	Cat C (15 yrs)
530921	Fabrics, woven; of flax, containing less than 85% flax, unbleached or bleached	53092100		23%	Cat C (15 yrs)
530929	Fabrics, woven; of flax, containing less than 85% flax, other than unbleached or bleached	53092900		23%	Cat C (15 yrs)
531010	Fabrics, woven; of jute or of other textile bast fibres of heading no. 5303, unbleached	53101090		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
531090	Fabrics, woven; of jute or of other textile bast fibres of heading no. 5303, other than unbleached	53109000		23%	Cat C (15 yrs)
531100	Fabrics, woven; of vegetable textile fibres n.e.c. in heading no. 5309 and 5310, woven fabrics of paper yarn	53110090		23%	Cat C (15 yrs)
540110	Sewing thread; of synthetic filaments, whether or not put up for retail sale	54011090		15%	Cat C (15 yrs)
540120	Sewing thread; of artificial filaments, whether or not put up for retail sale	54012090		15%	Cat C (15 yrs)
540211	Yarn, synthetic; filament, monofilament (less than 67 decitex), of high tenacity yarn of nylon or other polyamides, textured or not; of aramids, not for retail sale, not sewing thread	54021100		15%	Cat C (15 yrs)
540219	Yarn, synthetic; filament, monofilament (less than 67 decitex), of high tenacity nylon or other polyamides, textured or not; other than aramids, not for retail sale, not sewing thread	54021900		15%	Cat C (15 yrs)
540220	Yarn, synthetic; filament, monofilament (less than 67 decitex), of high tenacity yarn of polyesters, whether or not textured, not for retail sale, not sewing thread	54022000		15%	Cat C (15 yrs)
540231	Yarn, synthetic; filament, monofilament (less than 67 decitex), textured, of nylon or other polyamides, measuring per single yarn not more than 50 tex, not for retail sale, not sewing thread	54023100		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540232	Yarn, synthetic; filament, monofilament (less than 67 decitex), textured, of nylon or other polyamides, measuring per single yarn more than 50 tex, not for retail sale, not sewing thread	54023200		15%	Cat C (15 yrs)
540233	Yarn, synthetic; filament, monofilament (less than 67 decitex), textured, of polyesters, not for retail sale, not sewing thread	54023300		15%	Cat C (15 yrs)
540234	Yarn, synthetic; filament, monofilament (less than 67 decitex), textured, of polypropylene, not for retail sale, not sewing thread	54023400		15%	Cat C (15 yrs)
540239	Yarn, synthetic; filament, monofilament (less than 67 decitex), textured, other than of nylon or other polymides, polyesters, or polypropylene, not for retail sale, not sewing thread	54023900		15%	Cat C (15 yrs)
540244	Yarn, synthetic; filament, monofilament (less than 67 decitex), other than high tenacity or textured yarn, elastomeric, single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	54024400		15%	Cat C (15 yrs)
540245	Yarn, synthetic; filament, monofilament (less than 67 decitex), of nylon or other polymides (not high tenacity or textured), single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	54024500		15%	Cat C (15 yrs)
540246	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polyesters (not high tenacity or textured), partially oriented, single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	54024600		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540247	Yarn, synthetic; filament, monofilament (less than 67 decitex), polyesters (not high tenacity or textured), not partially oriented, single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	54024700		15%	Cat C (15 yrs)
540248	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polypropylene (not high tenacity or textured), single, untwisted or twisted 50 turns or less per metre, not for retail sale, not sewing thread	54024800		15%	Cat C (15 yrs)
540249	Yarn, synthetic; filament, monofilament (less than 67 decitex), other than high tenacity or textured yarn, single, untwisted or twisted 50 turns or less per metre, n.e.c. in heading no. 5402, not for retail sale, not sewing thread	54024900		15%	Cat C (15 yrs)
540251	Yarn, synthetic; filament, monofilament (less than 67 decitex), of nylon or other polymides (not high tenacity or textured), single, twisted more than 50 turns per metre, not for retail sale, not sewing thread	54025100		15%	Cat C (15 yrs)
540252	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polyesters (not high tenacity or textured), single, twisted more than 50 turns per metre, not for retail sale, not sewing thread	54025200		15%	Cat C (15 yrs)
540253	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polypropylene (not high tenacity or textured), single, twisted more than 50 turns per metre, not for retail sale, not sewing thread	54025300		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540259	Yarn, synthetic; filament, monofilament (less than 67 decitex), other than high tenacity or textured yarn, single, twisted more than 50 turns per metre, n.e.c. in heading no. 5402, not for retail sale, not sewing thread	54025900		15%	Cat C (15 yrs)
540261	Yarn, synthetic; filament, monofilament (less than 67 decitex), of nylon or other polymides (not high tenacity or textured), multiple (folded) or cabled, not for retail sale, not sewing thread	54026100		15%	Cat C (15 yrs)
540262	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polyesters (not high tenacity or textured), multiple (folded) or cabled, not for retail sale, not sewing thread	54026200		15%	Cat C (15 yrs)
540263	Yarn, synthetic; filament, monofilament (less than 67 decitex), of polypropylene, other than high tenacity or textured yarn, multiple (folded) or cabled, not for retail sale, not sewing thread	54026300		15%	Cat C (15 yrs)
540269	Yarn, synthetic; filament, monofilament (less than 67 decitex), other than high tenacity or textured yarn, multiple (folded) or cabled, n.e.c. in heading no. 5402, not for retail sale, not sewing thread	54026900		15%	Cat C (15 yrs)
540310	Yarn, artificial; filament, monofilament (less than 67 decitex), of high tenacity viscose rayon, not for retail sale, not sewing thread	54031000		15%	Cat C (15 yrs)
540331	Yarn, artificial; filament, monofilament (less than 67 decitex), of viscose rayon (not high tenacity), single, untwisted or twisted 120 turns per metre or less, not for retail sale, not sewing thread	54033100		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540332	Yarn, artificial; filament, monofilament (less than 67 decitex), of viscose rayon (not high tenacity), single, twisted more than 120 turns per metre, not for retail sale, not sewing thread	54033200		15%	Cat C (15 yrs)
540333	Yarn, artificial; filament, monofilament (less than 67 decitex), of cellulose acetate, single, not for retail sale, not sewing thread	54033300		15%	Cat C (15 yrs)
540339	Yarn, artificial; filament, monofilament (less than 67 decitex), single, n.e.c. in heading no. 5403, not for retail sale, not sewing thread	54033900		15%	Cat C (15 yrs)
540341	Yarn, artificial; filament, monofilament (less than 67 decitex), of viscose rayon (not high tenacity), multiple (folded) or cabled, not for retail sale, not sewing thread	54034100		15%	Cat C (15 yrs)
540342	Yarn, artificial; filament, monofilament (less than 67 decitex), of cellulose acetate, multiple (folded) or cabled, not for retail sale, not sewing thread	54034200		15%	Cat C (15 yrs)
540349	Yarn, artificial; filament, monofilament (less than 67 decitex), multiple (folded) or cabled, n.e.c. in heading no. 5403, not for retail sale, not sewing thread	54034900		15%	Cat C (15 yrs)
540411	Elastomeric monofilament; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	54041100		15%	Cat C (15 yrs)
540412	Monofilament of polypropylene; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	54041200		15%	Cat C (15 yrs)
540419	Monofilament n.e.c. in heading no 5404; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm	54041900		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540490	Filament, synthetic; strip and the like (e.g.. artificial straw), of synthetic textile materials of an apparent width not exceeding 5mm	54049090		15%	Cat C (15 yrs)
540500	Monofilament, synthetic; of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm, strip and the like (e.g. artificial straw), of synthetic textile materials with width not over 5mm	54050000		15%	Cat C (15 yrs)
540600	Man-made filament yarn (other than sewing thread), put up for retail sale	54060000		15%	Cat C (15 yrs)
540710	Fabrics, woven; from high tenacity yarn, of nylon, other polyamides or of polyesters	54071000		23%	Cat C (15 yrs)
540720	Fabrics, woven; from strip or the like, of synthetic textile materials	54072090		23%	Cat C (15 yrs)
540730	Fabrics, woven; from synthetic filament yarn, adhesive or thermal bonded	54073000		23%	Cat C (15 yrs)
540741	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached	54074100		23%	Cat C (15 yrs)
540742	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, dyed	54074200		23%	Cat C (15 yrs)
540743	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours	54074300		23%	Cat C (15 yrs)
540744	Fabrics, woven; containing 85% or more by weight of filaments of nylon or other polyamides, printed	54074400		23%	Cat C (15 yrs)
540751	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, unbleached or bleached	54075100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540752	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, dyed	54075200		23%	Cat C (15 yrs)
540753	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, of yarns of different colours	54075300		23%	Cat C (15 yrs)
540754	Fabrics, woven; containing 85% or more by weight of textured polyester filaments, printed	54075400		23%	Cat C (15 yrs)
540761	Fabrics, woven; containing 85% or more by weight of non-textured polyester filaments	54076190		23%	Cat C (15 yrs)
540769	Fabrics, woven; containing less than 85% by weight of non-textured polyester filaments	54076990		23%	Cat C (15 yrs)
540771	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), unbleached or bleached	54077100		23%	Cat C (15 yrs)
540772	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), dyed	54077200		23%	Cat C (15 yrs)
540773	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), of yarns of different colours	54077300		23%	Cat C (15 yrs)
540774	Fabrics, woven; containing 85% or more by weight of synthetic filaments (excluding nylon or other polyamides and polyesters), printed	54077400		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540781	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, bleached or unbleached	54078100		23%	Cat C (15 yrs)
540782	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed	54078200		23%	Cat C (15 yrs)
540783	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours	54078300		23%	Cat C (15 yrs)
540784	Fabrics, woven; of synthetic filament yarn, containing less than 85% by weight of synthetic filaments, printed	54078400		23%	Cat C (15 yrs)
540791	Fabrics, woven; of synthetic filament yarn, bleached or unbleached, n.e.c. in heading no. 5407	54079100		23%	Cat C (15 yrs)
540792	Fabrics, woven; of synthetic filament yarn, dyed, n.e.c. in heading 5407	54079200		23%	Cat C (15 yrs)
540793	Fabrics, woven; of synthetic filament yarn, of yarns of different colours, n.e.c. in heading no. 5407	54079300		23%	Cat C (15 yrs)
540794	Fabrics, woven; of synthetic filament yarn, printed, n.e.c. in heading no. 5407	54079400		23%	Cat C (15 yrs)
540810	Fabrics, woven; of viscose rayon, high tenacity, artificial filament yarn	54081000		23%	Cat C (15 yrs)
540821	Fabrics, woven; of artificial filament yarn, containing 85% or more by weight of artificial filament, strip or the like, bleached or unbleached	54082100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
540822	Fabrics, woven; of artificial filament yarn, containing 85% or more by weight of artificial filament, strip or the like, dyed	54082290		23%	Cat C (15 yrs)
540823	Fabrics, woven; containing 85% or more by weight of artificial filament, strip or the like, of yarns of different colours	54082300		23%	Cat C (15 yrs)
540824	Fabrics, woven; of artificial filament yarn, containing 85% or more by weight of artificial filament, strip or the like, printed	54082400		23%	Cat C (15 yrs)
540831	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.c. in heading no. 5408, unbleached or bleached	54083100		23%	Cat C (15 yrs)
540832	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.c. in heading no. 5408, dyed	54083200		23%	Cat C (15 yrs)
540833	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.c. in heading no. 5408, of yarns of different colours	54083300		23%	Cat C (15 yrs)
540834	Fabrics, woven; of artificial filament yarn, of artificial monofilament, strip and the like, n.e.c. in heading no. 5408, printed	54083400		23%	Cat C (15 yrs)
550110	Fibres; synthetic filament tow, of nylon or other polyamides	55011000		0%	Cat A (5 yrs)
550120	Fibres; synthetic filament tow, of polyesters	55012000		0%	Cat A (5 yrs)
550130	Fibres; synthetic filament tow, acrylic or modacrylic	55013000		0%	Cat A (5 yrs)
550140	Fibres; synthetic filament tow, of polypropylene	55014000		0%	Cat A (5 yrs)
550190	Fibres; synthetic filament tow, of synthetic materials n.e.c. in heading no. 5501	55019000		0%	Cat A (5 yrs)
550210	Fibres; artificial filament tow of cellulose acetate	55021000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
550290	Fibres; artificial filament tow, other than cellulose acetate	55029000		0%	Cat A (5 yrs)
550311	Fibres; synthetic staple fibres, of aramids, not carded, combed or otherwise processed for spinning	55031100		0%	Cat A (5 yrs)
550319	Fibres; synthetic staple fibres, of nylon or other polyamides other than aramids, not carded, combed or otherwise processed for spinning	55031900		0%	Cat A (5 yrs)
550320	Fibres; synthetic staple fibres, of polyesters, not carded, combed or otherwise processed for spinning	55032000		0%	Cat A (5 yrs)
550330	Fibres; synthetic staple fibres, acrylic or modacrylic, not carded, combed or otherwise processed for spinning	55033000		0%	Cat A (5 yrs)
550340	Fibres; synthetic staple fibres, of polypropylene, not carded, combed or otherwise processed for spinning	55034000		0%	Cat A (5 yrs)
550390	Fibres; synthetic staple fibres, of synthetic materials n.e.c. in heading no. 5503, not carded, combed or otherwise processed for spinning	55039000		0%	Cat A (5 yrs)
550410	Fibres; artificial staple fibres, of viscose, not carded, combed or otherwise processed for spinning	55041000		0%	Cat A (5 yrs)
550490	Fibres; artificial staple fibres, other than of viscose, not carded, combed or otherwise processed for spinning	55049000		0%	Cat A (5 yrs)
550510	Fibres; waste (including noils, yarn waste and garnetted stock), of synthetic fibres	55051090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
550520	Fibres; waste (including noils, yarn waste and garnetted stock), of artificial fibres	55052000		0%	Cat A (5 yrs)
550610	Fibres; synthetic staple fibres, of nylon or other polyamides, carded, combed or otherwise processed for spinning	55061000		0%	Cat A (5 yrs)
550620	Fibres; synthetic staple fibres, of polyesters, carded, combed or otherwise processed for spinning	55062000		0%	Cat A (5 yrs)
550630	Fibres; synthetic staple fibres, acrylic or modacrylic, carded, combed or otherwise processed for spinning	55063000		0%	Cat A (5 yrs)
550640	Fibres; synthetic staple fibres, of polypropylene, carded, combed or otherwise processed for spinning	55064000		0%	Cat A (5 yrs)
550690	Fibres; synthetic staple fibres, n.e.c. in heading no. 5506, carded, combed or otherwise processed for spinning	55069000		0%	Cat A (5 yrs)
550700	Fibres; artificial staple fibres, carded, combed or otherwise processed for spinning	55070000		0%	Cat A (5 yrs)
550810	Sewing thread; of synthetic staple fibres, whether or not put up for retail sale	55081090		15%	Cat C (15 yrs)
550820	Sewing thread; of artificial staple fibres, whether or not put up for retail sale	55082090		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
550911	Yarn; (not sewing thread), single, of synthetic staple fibres, containing 85% or more by weight of nylon or other polyamides, not put up for retail sale	55091100		15%	Cat C (15 yrs)
550912	Yarn; (not sewing thread), multiple (folded) or cabled yarn, of synthetic staple fibres, containing 85% or more by weight of nylon or other polyamides, not put up for retail sale	55091200		15%	Cat C (15 yrs)
550921	Yarn; (not sewing thread), single, of synthetic staple fibres, containing 85% or more by weight of polyester, not put up for retail sale	55092100		15%	Cat C (15 yrs)
550922	Yarn; (not sewing thread), multiple (folded) or cabled yarn, of synthetic staple fibres, containing 85% or more by weight of polyester, not put up for retail sale	55092200		15%	Cat C (15 yrs)
550931	Yarn; (not sewing thread), single, of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic, not put up for retail sale	55093100		15%	Cat C (15 yrs)
550932	Yarn; (not sewing thread), multiple (folded) or cabled, of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic, not put up for retail sale	55093200		15%	Cat C (15 yrs)
550941	Yarn; (not sewing thread), single, containing 85% or more by weight of synthetic staple fibres, n.e.c. in heading no. 5509, not put up for retail sale	55094100		15%	Cat C (15 yrs)
550942	Yarn; (not sewing thread), multiple (folded) or cabled yarn, containing 85% or more by weight of synthetic staple fibres, n.e.c. in heading no. 5509, not put up for retail sale	55094200		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
550951	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with artificial staple fibres, not put up for retail sale	55095100		15%	Cat C (15 yrs)
550952	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	55095200		15%	Cat C (15 yrs)
550953	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with cotton, not put up for retail sale	55095300		15%	Cat C (15 yrs)
550959	Yarn; (not sewing thread), of polyester staple fibres, mixed mainly or solely with fibres n.e.c. in item no. 5509.5, not put up for retail sale	55095900		15%	Cat C (15 yrs)
550961	Yarn; (not sewing thread), of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	55096100		15%	Cat C (15 yrs)
550962	Yarn; (not sewing thread), of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton, not put up for retail sale	55096200		15%	Cat C (15 yrs)
550969	Yarn; (not sewing thread), of acrylic or modacrylic staple fibres, mixed mainly or solely with fibres n.e.c. in item no. 5509.6, not put up for retail sale	55096900		15%	Cat C (15 yrs)
550991	Yarn; (not sewing thread), of synthetic staple fibres, mixed mainly or solely with wool or fine animal hair, n.e.c. in heading no. 5509, not put up for retail sale	55099100		15%	Cat C (15 yrs)
550992	Yarn; (not sewing thread), of synthetic staple fibres, mixed mainly or solely with cotton, n.e.c. in heading no. 5509, not put up for retail sale	55099200		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
550999	Yarn; (not sewing thread), of synthetic staple fibres, mixed mainly or solely with fibres (other than wool, fine animal hair or cotton), n.e.c. in heading no. 5509, not put up for retail sale	55099900		15%	Cat C (15 yrs)
551011	Yarn; (not sewing thread), single, of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	55101100		15%	Cat C (15 yrs)
551012	Yarn; (not sewing thread), multiple (folded) or cabled yarn, of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, not put up for retail sale	55101200		15%	Cat C (15 yrs)
551020	Yarn; (not sewing thread), of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale	55102000		15%	Cat C (15 yrs)
551030	Yarn; (not sewing thread), of artificial staple fibres, mixed mainly or solely with cotton, not put up for retail sale	55103000		15%	Cat C (15 yrs)
551090	Yarn; (not sewing thread), of artificial staple fibres, mixed mainly or solely with fibres (other than wool, fine animal hair or cotton), not put up for retail sale	55109000		15%	Cat C (15 yrs)
551110	Yarn; (not sewing thread), of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, put up for retail sale	55111000		15%	Cat C (15 yrs)
551120	Yarn; (not sewing thread), of synthetic staple fibres, containing less than 85% by weight of synthetic staple fibres, put up for retail sale	55112000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551130	Yarn; (not sewing thread), of artificial staple fibres, put up for retail sale	55113000		15%	Cat C (15 yrs)
551211	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached	55121100		23%	Cat C (15 yrs)
551219	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, other than unbleached or bleached	55121990		23%	Cat C (15 yrs)
551221	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached	55122100		23%	Cat C (15 yrs)
551229	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, other than unbleached or bleached	55122990		23%	Cat C (15 yrs)
551291	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of such fibres n.e.c. in heading no. 5512, unbleached or bleached	55129100		23%	Cat C (15 yrs)
551299	Fabrics, woven; of synthetic staple fibres, containing 85% or more by weight of such fibres n.e.c. in heading no. 5512, other than unbleached or bleached	55129990		23%	Cat C (15 yrs)
551311	Fabrics, woven; plain weave, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170g/m2, unbleached or bleached	55131190		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551312	Fabrics, woven; 3-thread or 4-thread twill, of polyester staple fibres, containing less than 85% by weight of such, mixed mainly or solely with cotton, not exceeding 170g/m2, unbleached or bleached	55131200		23%	Cat C (15 yrs)
551313	Fabrics, woven; of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not exceeding 170g/m2, unbleached or bleached	55131300		23%	Cat C (15 yrs)
551319	Fabrics, woven; containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, not exceeding 170g/m2, unbleached or bleached	55131900		23%	Cat C (15 yrs)
551321	Fabrics, woven; plain weave, dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	55132100		23%	Cat C (15 yrs)
551323	Fabrics, woven; dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	55132390		23%	Cat C (15 yrs)
551329	Fabrics, woven; dyed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, not exceeding 170g/m2	55132900		23%	Cat C (15 yrs)
551331	Fabrics, woven; plain weave, of yarns of different colours, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	55133100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551339	Fabrics, woven; of yarns of different colours, containing less than 85% of synthetic staple fibres (other than polyester, plain weave), mixed mainly or solely with cotton, not exceeding 170g/m2	55133900		23%	Cat C (15 yrs)
551341	Fabrics, woven; plain weave, printed, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not exceeding 170g/m2	55134100		23%	Cat C (15 yrs)
551349	Fabrics, woven; printed, containing less than 85% by weight of synthetic staple fibres (other than polyester, plain weave), mixed mainly or solely with cotton, not exceeding 170g/m2	55134900		23%	Cat C (15 yrs)
551411	Fabrics, woven; plain weave, unbleached or bleached, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	55141100		23%	Cat C (15 yrs)
551412	Fabrics, woven; 3- or 4-thread twill, including cross twill, unbleached or bleached, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, over 170g/m2	55141200		23%	Cat C (15 yrs)
551419	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of synthetic staple fibres n.e.c. in item no. 55.14.1, mixed mainly or solely with cotton, exceeding 170g/m2	55141990		23%	Cat C (15 yrs)
551421	Fabrics, woven; plain weave, dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	55142100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551422	Fabrics, woven; 3- or 4-thread twill, including cross twill, dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	55142200		23%	Cat C (15 yrs)
551423	Fabrics, woven; dyed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2, n.e.c. in heading no. 5514	55142300		23%	Cat C (15 yrs)
551429	Fabrics, woven; dyed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, exceeding 170g/m2	55142900		23%	Cat C (15 yrs)
551430	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of synthetic staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	55143090		23%	Cat C (15 yrs)
551441	Fabrics, woven; plain weave, printed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	55144100		23%	Cat C (15 yrs)
551442	Fabrics, woven; 3- or 4-thread twill, including cross twill, printed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, exceeding 170g/m2	55144200		23%	Cat C (15 yrs)
551443	Fabrics, woven; printed, containing less than 85% by weight of polyester staple fibres, mixed mainly or solely with cotton, weight exceeding 170g/m2, n.e.c. in heading no. 5514	55144300		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551449	Fabrics, woven; printed, containing less than 85% by weight of synthetic staple fibres (other than polyesters), mixed mainly or solely with cotton, exceeding 170g/m2	55144900		23%	Cat C (15 yrs)
551511	Fabrics, woven; of polyester staple fibres n.e.c. in chapter 55, mixed mainly or solely with viscose rayon staple fibres	55151190		23%	Cat C (15 yrs)
551512	Fabrics, woven; of polyester staple fibres n.e.c. in chapter 55, mixed mainly or solely with man-made filaments	55151290		23%	Cat C (15 yrs)
551513	Fabrics, woven; of polyester staple fibres n.e.c. in chapter 55, mixed mainly or solely with wool or fine animal hair	55151399		23%	Cat C (15 yrs)
551519	Fabrics, woven; of polyester staple fibres n.e.c. in chapter 55, mixed mainly or solely with fibres n.e.c. in item no. 5515.1	55151990		23%	Cat C (15 yrs)
551521	Fabrics, woven; of acrylic or modacrylic staple fibres n.e.c. in chapter 55, mixed mainly or solely with man-made filaments	55152190		23%	Cat C (15 yrs)
551522	Fabrics, woven; of acrylic or modacrylic staple fibres n.e.c. in chapter 55, mixed mainly or solely with wool or fine animal hair	55152299		23%	Cat C (15 yrs)
551529	Fabrics, woven; of acrylic or modacrylic staple fibres n.e.c. in chapter 55, mixed mainly or solely with fibres n.e.c. in item no. 5515.2	55152900		23%	Cat C (15 yrs)
551591	Fabrics, woven; of synthetic staple fibres n.e.c. in chapter 55, mixed mainly or solely with man-made filaments	55159190		23%	Cat C (15 yrs)
551599	Fabrics, woven; of synthetic staple fibres n.e.c. in chapter 55, mixed mainly or solely with fibres n.e.c. in heading no. 5515	55159980		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551611	Fabrics, woven; unbleached or bleached, containing 85% or more by weight of artificial staple fibres	55161100		23%	Cat C (15 yrs)
551612	Fabrics, woven; dyed, containing 85% or more by weight of artificial staple fibres	55161200		23%	Cat C (15 yrs)
551613	Fabrics, woven; of yarns of different colours, containing 85% or more by weight of artificial staple fibres	55161300		23%	Cat C (15 yrs)
551614	Fabrics, woven; printed, containing 85% or more by weight of artificial staple fibres	55161400		23%	Cat C (15 yrs)
551621	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with manmade filaments	55162100		23%	Cat C (15 yrs)
551622	Fabrics, woven; dyed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments	55162200		23%	Cat C (15 yrs)
551623	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments	55162390		23%	Cat C (15 yrs)
551624	Fabrics, woven; printed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments	55162400		23%	Cat C (15 yrs)
551631	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	55163100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
551632	Fabrics, woven; dyed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	55163200		23%	Cat C (15 yrs)
551633	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	55163300		23%	Cat C (15 yrs)
551634	Fabrics, woven; printed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair	55163400		23%	Cat C (15 yrs)
551641	Fabrics, woven; unbleached or bleached, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	55164100		23%	Cat C (15 yrs)
551642	Fabrics, woven; dyed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	55164200		23%	Cat C (15 yrs)
551643	Fabrics, woven; of yarns of different colours, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	55164300		23%	Cat C (15 yrs)
551644	Fabrics, woven; printed, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton	55164400		23%	Cat C (15 yrs)
551691	Fabrics, woven; unbleached or bleached, of artificial staple fibres, n.e.c. in heading no. 5516	55169100		23%	Cat C (15 yrs)
551692	Fabrics, woven; dyed, of artificial staple fibres, n.e.c. in heading no. 5516	55169200		23%	Cat C (15 yrs)
551693	Fabrics, woven; of yarns of different colours, of artificial staple fibres, n.e.c. in heading no. 5516	55169300		23%	Cat C (15 yrs)
551694	Fabrics, woven; printed, of artificial staple fibres, n.e.c. in heading no. 5516	55169400		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
560121	Wadding; other articles thereof, of cotton	56012190		23%	Cat C (15 yrs)
560122	Wadding; other articles thereof, of man-made fibres	56012290		23%	Cat C (15 yrs)
560129	Wadding; other articles thereof, other than of cotton or man-made fibres	56012900		23%	Cat C (15 yrs)
560130	Wadding; textile flock and dust and mill neps	56013000		23%	Cat C (15 yrs)
560210	Felt; needleloom felt and stitch-bonded fibre fabrics, whether or not impregnated, coated, covered or laminated	56021090		23%	Cat C (15 yrs)
560221	Felt; of wool or fine animal hair (excluding needleloom felt or stitch-bonded fibre fabrics), not impregnated, coated, covered nor laminated	56022100		23%	Cat C (15 yrs)
560229	Felt; of textile materials other than wool or fine animal hair (excluding needleloom felt and stitch-bonded fibre fabrics), not impregnated, coated, covered or laminated	56022900		0%	Cat C (15 yrs)
560290	Felt; impregnated, coated, covered or laminated (excluding needleloom felt and stitch-bonded fibre fabrics)	56029000		0%	Cat C (15 yrs)
560311	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing not more than 25g/m2)	56031190		23%	Cat C (15 yrs)
560312	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing more than 25g/m2 but not more than 70g/m2)	56031290		23%	Cat C (15 yrs)
560313	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing more than 70g/m2 but not more than 150g/m2)	56031390		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
560314	Nonwovens; whether or not impregnated, coated, covered or laminated, of man-made filaments, (weighing more than 150g/m2)	56031490		23%	Cat C (15 yrs)
560391	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing not more than 25g/m2)	56039190		23%	Cat C (15 yrs)
560392	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 25g/m2 but not more than 70g/m2)	56039290		23%	Cat C (15 yrs)
560393	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 70g/m2 but not more than 150g/m2)	56039390		23%	Cat C (15 yrs)
560394	Nonwovens; whether or not impregnated, coated, covered or laminated, not of man-made filaments, (weighing more than 150g/m2)	56039490		23%	Cat C (15 yrs)
560410	Rubber thread and cord; textile covered	56041000		15%	Cat C (15 yrs)
560490	Yarn; textile yarn, strip, and the like of heading no. 5404 or 5405, impregnated, coated, covered, or sheathed with rubber or plastics, n.e.c. in heading no. 5604	56049090		15%	Cat C (15 yrs)
560500	Yarn; metallised, whether or not gimped, of textile yarn, or strip or the like of heading no. 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	56050000		15%	Cat C (15 yrs)
560600	Yarn and strip and the like of heading no. 5404 or 5405; gimped, (other than those of heading no. 5406 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	56060099		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
560721	Twine; binder or baler twine, of sisal or other textile fibres of the genus agave	56072100		0%	Cat A (5 yrs)
560729	Twine, cordage, ropes, cables; of sisal or other textile fibres of the genus agave (excluding binder or baler twine), whether or not plaited, braided or rubber or plastic impregnated, coated, covered or sheathed	56072900		0%	Cat A (5 yrs)
560741	Twine; binder or baler twine, of polyethylene or polypropylene	56074100		0%	Cat A (5 yrs)
560749	Twine, cordage, ropes, cables; of polyethylene or polypropylene (excluding binder or baler twine), whether or not plaited, braided or rubber or plastic impregnated, coated, covered or sheathed	56074990		0%	Cat A (5 yrs)
560750	Twine, cordage, ropes, cables; of synthetic fibres other than polyethylene or polypropylene, whether or not plaited, braided or impregnated, coated, covered or sheathed with rubber or plastics	56075090		0%	Cat A (5 yrs)
560790	Twine, cordage, ropes, cables; of materials n.e.c. in heading no. 5607, whether or not plaited, braided or impregnated, coated, covered, or sheathed with rubber or plastics	56079090		0%	Cat A (5 yrs)
560811	Twine, cordage or rope; fishing nets, made up, of man made textile materials	56081180		0%	Cat A (5 yrs)
560819	Twine, cordage or rope; knotted netting, for other than fishing, of man-made textile materials	56081990		0%	Cat A (5 yrs)
560890	Twine, cordage or rope; knotted netting, of other than man-made textiles	56089000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
560900	Yarn; articles of yarn, strip or the like of heading no. 5404 and 5405, twine, cordage, rope or cables n.e.c. or included	56090000		0%	Cat A (5 yrs)
570110	Carpets and other textile floor coverings; knotted, of wool or fine animal hair, whether or not made up	57011090		23%	Cat C (15 yrs)
570190	Carpets and other textile floor coverings; knotted, of textile materials (other than wool or fine animal hair), whether or not made up	57019090		23%	Cat C (15 yrs)
570210	Carpets and other textile floor coverings; woven, (not tufted or flocked), whether or not made up, including kelem, schumacks, karamanie and similar hand-woven rugs	57021000		23%	Cat C (15 yrs)
570220	Carpets and other textile floor coverings; woven, (not tufted or flocked), whether or not made up, of coconut fibres (coir)	57022000		23%	Cat C (15 yrs)
570231	Carpets and other textile floor coverings; woven, (not tufted or flocked), of wool or fine animal hair, of pile construction, not made up, n.e.c. in item no. 5702.10 or 5702.20	57023180		23%	Cat C (15 yrs)
570232	Carpets and other textile floor coverings; woven, (not tufted or flocked), of man-made textile materials, of pile construction, not made up, n.e.c. in item no. 5702.10 or 5702.20	57023200		23%	Cat C (15 yrs)
570239	Carpets and other textile floor coverings; woven, (not tufted or flocked), of textile materials (other than man-made, wool or fine animal hair), of pile construction, not made up, n.e.c. in item no. 5702.10 or 5702.20	57023900		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
570241	Carpets and other textile floor coverings; woven, (not tufted or flocked), of wool or fine animal hair, of pile construction, made up, n.e.c. in item no. 5702.10 or 5702.20	57024190		23%	Cat C (15 yrs)
570242	Carpets and other textile floor coverings; woven, (not tufted or flocked), of man-made textile materials, of pile construction, made up, n.e.c. in item no. 5702.10 or 5702.20	57024200		23%	Cat C (15 yrs)
570249	Carpets and other textile floor coverings; woven, (not tufted or flocked), of textile materials (other than man-made, wool or fine animal hair), of pile construction, made up, n.e.c. in item no. 5702.10 or 5702.20	57024900		23%	Cat C (15 yrs)
570250	Carpets and other textile floor coverings; woven, (not tufted or flocked), not of pile construction, not made up, n.e.c. in item no. 5702.10 or 5702.20	57025090		23%	Cat C (15 yrs)
570291	Carpets and other textile floor coverings; woven, (not tufted or flocked), of wool or fine animal hair, (not of pile construction), made up, n.e.c. in item no. 5702.10 or 5702.20	57029100		23%	Cat C (15 yrs)
570292	Carpets and other textile floor coverings; woven, (not tufted or flocked), of man-made textile materials, (not of pile construction), made up, n.e.c. in item no. 5702.10 or 5702.20	57029290		23%	Cat C (15 yrs)
570299	Carpets and other textile floor coverings; woven, (not tufted or flocked), of textile materials (other than man-made or wool or fine animal hair, not of pile construction), made up, n.e.c. in item no. 5702.10 or 5702.20	57029900		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
570310	Carpets and other textile floor coverings; tufted, of wool or fine animal hair, whether or not made up	57031000		23%	Cat C (15 yrs)
570320	Carpets and other textile floor coverings; tufted, of nylon or other polyamides, whether or not made up	57032098		23%	Cat C (15 yrs)
570330	Carpets and other textile floor coverings; tufted, of man-made textile materials (other than polyamides), whether or not made up	57033088		23%	Cat C (15 yrs)
570390	Carpets and other textile floor coverings; tufted, of textile materials (other than man-made, wool or fine animal hair), whether or not made up	57039080		23%	Cat C (15 yrs)
570410	Textile floor coverings; felt tiles, (not tufted or flocked), whether or not made up, having a maximum surface area of 0.3m2	57041000		23%	Cat C (15 yrs)
570420	Carpets and other textile floor coverings; of felt, (not tufted or flocked), whether or not made up, having a maximum surface area exceeding 0.3 m2 but not exceeding 1 m2	57042000		23%	Cat C (15 yrs)
570490	Carpets and other textile floor coverings; of felt, (not tufted or flocked), in the piece, whether or not made up, having a maximum surface area exceeding 1 m2	57049000		23%	Cat C (15 yrs)
570500	Carpets and other textile floor coverings; n.e.c. in chapter 57, whether or not made up	57050080		23%	Cat E (excl)
580110	Fabrics; woven pile, of wool or fine animal hair, other than fabrics of heading no. 5802 or 5806	58011000		23%	Cat C (15 yrs)
580121	Fabrics; woven pile, of cotton, uncut weft pile fabrics, other than fabrics of heading no. 5802 or 5806	58012100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
580122	Fabrics; woven pile, of cotton, cut corduroy, other than fabrics of heading no. 5802 or 5806	58012200		23%	Cat C (15 yrs)
580123	Fabrics; woven pile, of cotton, weft pile fabrics other than uncut and corduroy, other than fabrics of heading no. 5802 or 5806	58012300		23%	Cat C (15 yrs)
580126	Fabrics; chenille, of cotton, other than fabrics of heading no. 5802 or 5806	58012600		23%	Cat C (15 yrs)
580127	Fabrics; woven pile, of cotton, warp pile fabrics, other than fabrics of heading no. 5802 or 5806	58012700		23%	Cat C (15 yrs)
580131	Fabrics; woven pile, of man-made fibres, uncut weft pile fabrics, other than fabrics of heading no. 5802 or 5806	58013100		23%	Cat C (15 yrs)
580132	Fabrics; woven pile, of man-made fibres, cut corduroy, other than fabrics of heading no. 5802 or 5806	58013200		23%	Cat C (15 yrs)
580133	Fabrics; woven pile, of man-made fibres, other weft pile fabrics, other than fabrics of heading no. 5802 or 5806	58013300		23%	Cat C (15 yrs)
580136	Fabrics; chenille, of man-made fibres, other than fabrics of heading no. 5802 or 5806	58013600		23%	Cat C (15 yrs)
580137	Fabrics; woven pile, of man-made fibres, warp pile fabrics, other than fabrics of heading no. 5802 or 5806	58013700		23%	Cat C (15 yrs)
580190	Fabrics; woven pile and chenille, of textile materials n.e.c. in heading no. 5801, other than fabrics of heading no. 5802 or 5806	58019090		23%	Cat C (15 yrs)
580211	Fabrics; terry towelling and similar woven terry fabrics, of cotton, unbleached, excluding narrow fabrics of heading no. 5806	58021100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
580219	Fabrics; terry towelling and similar woven terry fabrics, of cotton, bleached, excluding narrow fabrics of heading no. 5806	58021900		23%	Cat E (excl)
580220	Fabrics; terry towelling and similar woven terry fabrics, of textile materials, excluding cotton, excluding narrow fabrics of heading no. 5806	58022000		23%	Cat C (15 yrs)
580230	Fabrics; tufted textile fabrics, excluding products of heading no. 5703	58023000		23%	Cat C (15 yrs)
580300	Gauze; other than narrow fabrics of heading no. 5806	58030090		23%	Cat C (15 yrs)
580410	Tulles and other net fabrics; excluding woven, knitted or crocheted fabrics, (other than fabrics of headings 60.02 to 60.06)	58041090		23%	Cat C (15 yrs)
580421	Lace; mechanically made, of man-made fibres in the piece, in strips or in motifs, (other than fabrics of headings 60.02 to 60.06)	58042100		23%	Cat C (15 yrs)
580429	Lace; mechanically made, of textile materials, (other than man-made fibres), in the piece, in strips or motifs, (other than fabrics of headings 60.02 to 60.06)	58042900		23%	Cat C (15 yrs)
580430	Lace; hand-made, in the piece, in strips or motifs, (other than fabrics of headings 60.02 to 60.06)	58043000		23%	Cat C (15 yrs)
580500	Tapestries; hand-woven, (Gobelins, Flanders, Aubusson, Beauvais and the like) and needle-worked tapestries (e.g. petit point, cross-stitch) whether or not made up	58050000		23%	Cat C (15 yrs)
580610	Fabrics; woven pile (including terry towelling and similar terry fabrics) and chenille fabrics (excluding goods of heading no. 5807)	58061000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
580620	Fabrics; narrow (excluding pile fabrics), containing by weight 5% or more of elastomeric yarn or rubber thread	58062000		23%	Cat C (15 yrs)
580631	Fabrics; narrow woven fabrics, n.e.c. in heading no. 5806, of cotton (excluding goods of heading no. 5807)	58063100		23%	Cat C (15 yrs)
580632	Fabrics, narrow woven fabrics, n.e.c. in heading no. 5806, of man-made fibres (excluding goods of heading no. 5807)	58063290		23%	Cat C (15 yrs)
580639	Fabrics; narrow woven fabrics, n.e.c. in heading no. 5806, of textile materials n.e.c. in item no. 5806.3 (excluding goods of heading no. 5807)	58063900		23%	Cat C (15 yrs)
580640	Fabrics; narrow woven, consisting of warp without weft, assembled by means of an adhesive (bolducs)	58064000		23%	Cat C (15 yrs)
580710	Labels, badges and similar articles; woven, of textile materials, in the piece, in strips or cut to shape or size, not embroidered	58071090		23%	Cat C (15 yrs)
580790	Labels, badges and similar articles; (other than woven), of textile materials, in the piece, in strips or cut to shape or size, not embroidered	58079090		23%	Cat C (15 yrs)
580810	Braids; in the piece	58081000		23%	Cat C (15 yrs)
580890	Ornamental trimmings; tassels, pompons and similar articles; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted	58089000		23%	Cat C (15 yrs)
580900	Fabrics, woven; of metal thread and metallised yarn of heading no. 5605, of a kind used in apparel, as furnishing fabrics or similar purposes; n.e.c. or included	58090000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
581010	Embroidery; without visible ground, in the piece, in strips or in motifs	58101090		23%	Cat C (15 yrs)
581091	Embroidery; with visible ground, of cotton, in the piece, in strips or in motifs	58109190		23%	Cat C (15 yrs)
581092	Embroidery; with visible ground, of man-made fibres, in the piece, in strips or in motifs	58109290		23%	Cat C (15 yrs)
581099	Embroidery; with visible ground, of textile materials (other than cotton and man-made fibres), in the piece, in strips or in motifs	58109990		23%	Cat C (15 yrs)
581100	Quilted textile products; in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excluding embroidery of heading no. 5810)	58110000		23%	Cat C (15 yrs)
590110	Textile fabrics; coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	59011000		23%	Cat C (15 yrs)
590190	Textile fabrics; coated with gum or amylaceous substances, tracing cloth, prepared painting canvas, buckram and similar stiffened textile fabrics for hat foundations, (excluding book covers)	59019000		23%	Cat C (15 yrs)
590210	Textile fabrics; tyrecord of high tenacity yarn of nylon or other polyamides	59021090		23%	Cat C (15 yrs)
590220	Textile fabrics; tyrecord of high tenacity yarn of polyester	59022090		23%	Cat C (15 yrs)
590290	Textile fabrics; tyrecord of high tenacity yarn of viscose rayon	59029090		23%	Cat C (15 yrs)
590310	Textile fabrics; impregnated, coated, covered or laminated with poly(vinyl chloride)	59031090		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
590320	Textile fabrics; impregnated, coated, covered or laminated with polyurethane	59032090		23%	Cat C (15 yrs)
590390	Textile fabrics; impregnated, coated, covered or laminated with plastics, (excluding polyvinyl chloride, polyurethane and those of heading no. 5902)	59039099		23%	Cat C (15 yrs)
590410	Linoleum, whether or not cut to shape	59041000		23%	Cat C (15 yrs)
590490	Textiles floor coverings; consisting of a coating or covering applied on a textile backing, whether or not cut to shape, other than linoleum	59049000		23%	Cat C (15 yrs)
590500	Textile wall coverings of fabrics impregnated, coated, covered or laminated	59050090		23%	Cat C (15 yrs)
590610	Textile fabrics, rubberised; (excluding those of heading no. 5902), adhesive tape of a width not exceeding 20cm	59061000		23%	Cat C (15 yrs)
590691	Textile fabrics, rubberised; (excluding those of heading no. 5902 and adhesive tape of a width not exceeding 20cm), knitted or crocheted	59069100		23%	Cat C (15 yrs)
590699	Textile fabrics, rubberised; (excluding those of heading no. 5902 and adhesive tape of a width not exceeding 20cm), not knitted or crocheted	59069990		23%	Cat C (15 yrs)
590700	Textile fabrics; otherwise impregnated, coated or covered, painted canvas being theatrical scenery, studio back-cloths or the like	59070000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
590800	Textile wicks, woven, plaited or knitted; for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	59080000		23%	Cat C (15 yrs)
590900	Textile hosepiping and similar textile tubing; with or without lining, armour or accessories of other materials	59090090		0%	Cat A (5 yrs)
591000	Textiles; transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material	59100000		0%	Cat A (5 yrs)
591110	Textile fabric, felt & felt-lined woven fabrics, coated/covered/laminated with rubber, leather or other material, for card clothing, similar fabrics used for technical purposes, including rubber impregnated narrow velvet fabrics to cover weaving spindles	59111000		0%	Cat A (5 yrs)
591120	Textile products and articles for technical uses; bolting cloth, whether or not made up	59112000		0%	Cat A (5 yrs)
591131	Textiles; fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, weighing less than 650g/m2	59113190		0%	Cat A (5 yrs)
591132	Textiles; fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines, weighing 650g/m2 or more	59113290		0%	Cat A (5 yrs)
591140	Textile products and articles for technical uses; straining cloth of a kind used in oil presses and the like, including that of human hair	59114000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
591190	Textile products and articles for technical uses; n.e.c. in heading no. 5911	59119099		0%	Cat A (5 yrs)
600110	Fabrics; long pile fabrics, knitted or crocheted	60011000		23%	Cat C (15 yrs)
600121	Fabrics; looped pile fabrics, of cotton, knitted or crocheted	60012100		23%	Cat C (15 yrs)
600122	Fabrics; looped pile fabrics, of man-made fibres, knitted or crocheted	60012200		23%	Cat C (15 yrs)
600129	Fabrics; looped pile fabrics, of textile materials (other than cotton or man-made fibres), knitted or crocheted	60012900		23%	Cat C (15 yrs)
600191	Fabrics; pile fabrics (excluding long pile and loop pile), of cotton, knitted or crocheted	60019100		23%	Cat C (15 yrs)
600192	Fabrics; pile fabrics (excluding long pile and loop pile), of man-made fibres, knitted or crocheted	60019200		23%	Cat C (15 yrs)
600199	Fabrics; pile fabrics (excluding long pile and loop pile), of textile materials (other than cotton or man-made fibres), knitted or crocheted	60019900		23%	Cat C (15 yrs)
600240	Fabrics; knitted or crocheted, other than those of heading 60.01, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn but not containing rubber thread	60024000		23%	Cat C (15 yrs)
600290	Fabrics; knitted or crocheted, other than those of heading 60.01, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	60029000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
600310	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of wool or fine animal hair	60031000		23%	Cat C (15 yrs)
600320	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of cotton	60032000		23%	Cat C (15 yrs)
600330	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of synthetic fibres	60033090		23%	Cat C (15 yrs)
600340	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, of artificial fibres	60034000		23%	Cat C (15 yrs)
600390	Fabrics; knitted or crocheted fabrics, other than those of heading 60.01 and 60.02, of a width not exceeding 30 cm, other than of wool and fine animal hair, cotton, synthetic or artificial fibres	60039000		23%	Cat C (15 yrs)
600410	Fabrics; knitted or crocheted fabrics of a width exceeding 30 cm, other than those of heading 60.01, containing by weight 5% or more of elastomeric yarn but not containing rubber thread	60041000		23%	Cat C (15 yrs)
600490	Fabrics; knitted or crocheted, other than those of heading 60.01, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread,	60049000		23%	Cat C (15 yrs)
600521	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, unbleached or bleached	60052100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
600522	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, dyed	60052200		23%	Cat C (15 yrs)
600523	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, yarns of different colours	60052300		23%	Cat C (15 yrs)
600524	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of cotton, printed	60052400		23%	Cat C (15 yrs)
600535	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres specified in Subheading Note 1 to this Chapter	60053500		23%	Cat C (15 yrs)
600536	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, bleached or unbleached	60053600		23%	Cat C (15 yrs)
600537	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, dyed	60053700		23%	Cat C (15 yrs)
600538	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, yarns of different colours	60053800		23%	Cat C (15 yrs)
600539	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of synthetic fibres, printed	60053900		23%	Cat C (15 yrs)
600541	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, bleached or unbleached	60054100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
600542	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, dyed	60054200		23%	Cat C (15 yrs)
600543	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, of yarns of different colours	60054300		23%	Cat C (15 yrs)
600544	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, of artificial fibres, printed	60054400		23%	Cat C (15 yrs)
600590	Fabrics; warp knit (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04, excluding those made from cotton or synthetic or artificial fibres	60059090		23%	Cat C (15 yrs)
600610	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of wool or fine animal hair	60061000		23%	Cat C (15 yrs)
600621	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, unbleached or bleached	60062100		23%	Cat C (15 yrs)
600622	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, dyed	60062200		23%	Cat C (15 yrs)
600623	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, of yarns of different colours	60062300		23%	Cat C (15 yrs)
600624	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of cotton, printed	60062400		23%	Cat C (15 yrs)
600631	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, unbleached or bleached	60063100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
600632	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, dyed	60063200		23%	Cat C (15 yrs)
600633	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, of yarns of different colours	60063300		23%	Cat C (15 yrs)
600634	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of synthetic fibres, printed	60063400		23%	Cat C (15 yrs)
600641	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, unbleached or bleached	60064100		23%	Cat C (15 yrs)
600642	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, dyed	60064200		23%	Cat C (15 yrs)
600643	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, of yarns of different colours	60064300		23%	Cat C (15 yrs)
600644	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04, of artificial fibres, printed	60064400		23%	Cat C (15 yrs)
600690	Fabrics; knitted or crocheted fabrics, other than those of headings 60.01 to 60.04,and other than those made of wool, fine animal hair, cotton, synthetic or artificial fibres	60069000		23%	Cat C (15 yrs)
610120	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6103)	61012090		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
610130	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted, (excluding those of heading no. 6103)	61013090		23%	Cat C (15 yrs)
610190	Coats; men's or boys' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6101, knitted or crocheted (excluding those of heading no. 6103)	61019080		23%	Cat C (15 yrs)
610210	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excluding those of heading no. 6104)	61021090		23%	Cat C (15 yrs)
610220	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of cotton, knitted or crocheted (excluding those of heading no. 6104)	61022090		23%	Cat C (15 yrs)
610230	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of man-made fibres, knitted or crocheted (excluding those of heading no. 6104)	61023090		23%	Cat C (15 yrs)
610290	Coats; women's or girls' overcoats, car-coats, capes, anoraks, wind-jackets and similar articles, of textile materials n.e.c. in heading no. 6102, knitted or crocheted (excluding those of heading no. 6104)	61029090		23%	Cat C (15 yrs)
610310	Suits; men's or boys', knitted or crocheted	61031090		23%	Cat E (excl)
610322	Ensembles; men's or boys', of cotton, knitted or crocheted	61032200		23%	Cat E (excl)
610323	Ensembles; men's or boys', of synthetic fibres, knitted or crocheted	61032300		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
610329	Ensembles; men's or boys', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	61032900		23%	Cat E (excl)
610331	Jackets and blazers; men's or boys', of wool or fine animal hair, knitted or crocheted	61033100		23%	Cat E (excl)
610332	Jackets and blazers; men's or boys', of cotton, knitted or crocheted	61033200		23%	Cat E (excl)
610333	Jackets and blazers; men's or boys', of synthetic fibres, knitted or crocheted	61033300		23%	Cat E (excl)
610339	Jackets and blazers; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	61033900		23%	Cat E (excl)
610341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair, knitted or crocheted	61034100		23%	Cat E (excl)
610342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton, knitted or crocheted	61034200		23%	Cat E (excl)
610343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres, knitted or crocheted	61034300		23%	Cat E (excl)
610349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	61034900		23%	Cat E (excl)
610413	Suits; women's or girls', of synthetic fibres, knitted or crocheted	61041300		23%	Cat E (excl)
610419	Suits; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted	61041990		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
610422	Ensembles; women's or girls', of cotton, knitted or crocheted	61042200		23%	Cat E (excl)
610423	Ensembles; women's or girls', of synthetic fibres, knitted or crocheted	61042300		23%	Cat E (excl)
610429	Ensembles; women's or girls', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	61042990		23%	Cat E (excl)
610431	Jackets; women's or girls', of wool or fine animal hair, knitted or crocheted	61043100		23%	Cat E (excl)
610432	Jackets; women's or girls', of cotton, knitted or crocheted	61043200		23%	Cat E (excl)
610433	Jackets; women's or girls', of synthetic fibres, knitted or crocheted	61043300		23%	Cat E (excl)
610439	Jackets; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	61043900		23%	Cat E (excl)
610441	Dresses; women's or girls', of wool or fine animal hair, knitted or crocheted	61044100		23%	Cat E (excl)
610442	Dresses; women's or girls', of cotton, knitted or crocheted	61044200		23%	Cat E (excl)
610443	Dresses; women's or girls', of synthetic fibres, knitted or crocheted	61044300		23%	Cat E (excl)
610444	Dresses; women's or girls', of artificial fibres, knitted or crocheted	61044400		23%	Cat E (excl)
610449	Dresses; women's or girls', of textile materials (other than wool or fine animal hair, cotton, synthetic or artificial fibres), knitted or crocheted	61044900		23%	Cat E (excl)
610451	Skirts and divided skirts; women's or girls', of wool or fine animal hair, knitted or crocheted	61045100		23%	Cat E (excl)
610452	Skirts and divided skirts; women's or girls', of cotton, knitted or crocheted	61045200		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
610453	Skirts and divided skirts; women's or girls', of synthetic fibres, knitted or crocheted	61045300		23%	Cat E (excl)
610459	Skirts and divided skirts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	61045900		23%	Cat E (excl)
610461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair, knitted or crocheted	61046100		23%	Cat E (excl)
610462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton, knitted or crocheted	61046200		23%	Cat E (excl)
610463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres, knitted or crocheted	61046300		23%	Cat E (excl)
610469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted	61046900		23%	Cat E (excl)
610510	Shirts; men's or boys', of cotton, knitted or crocheted	61051000		23%	Cat E (excl)
610520	Shirts; men's or boys', of man-made fibres, knitted or crocheted	61052090		23%	Cat C (15 yrs)
610590	Shirts; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61059090		23%	Cat C (15 yrs)
610610	Blouses, shirts and shirt-blouses; women's or girls', of cotton, knitted or crocheted	61061000		23%	Cat E (excl)
610620	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres, knitted or crocheted	61062000		23%	Cat E (excl)
610690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61069090		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
610711	Underpants and briefs; men's or boys', of cotton, knitted or crocheted	61071100		23%	Cat C (15 yrs)
610712	Underpants and briefs; men's or boys', of man-made fibres, knitted or crocheted	61071200		23%	Cat C (15 yrs)
610719	Underpants and briefs; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61071900		23%	Cat C (15 yrs)
610721	Nightshirts and pyjamas; men's or boys', of cotton, knitted or crocheted	61072100		23%	Cat C (15 yrs)
610722	Nightshirts and pyjamas; men's or boys', of man-made fibres, knitted or crocheted	61072200		23%	Cat C (15 yrs)
610729	Nightshirts and pyjamas; men's or boys', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61072900		23%	Cat C (15 yrs)
610791	Bathrobes, dressing gowns and similar articles; men's or boys', of cotton, knitted or crocheted	61079100		23%	Cat C (15 yrs)
610799	Bathrobes, dressing gowns and similar articles; men's or boys', of textile materials (other than cotton), knitted or crocheted	61079900		23%	Cat C (15 yrs)
610811	Slips and petticoats; women's or girls', of man-made fibres, knitted or crocheted	61081100		23%	Cat C (15 yrs)
610819	Slips and petticoats; women's or girls', of textile materials (other than man-made fibres), knitted or crocheted	61081900		23%	Cat C (15 yrs)
610821	Briefs and panties; women's or girls', of cotton, knitted or crocheted	61082100		23%	Cat C (15 yrs)
610822	Briefs and panties; women's or girls', of man-made fibres, knitted or crocheted	61082200		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
610829	Briefs and panties; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61082900		23%	Cat C (15 yrs)
610831	Nightdresses and pyjamas; women's or girls', of cotton, knitted or crocheted	61083100		23%	Cat C (15 yrs)
610832	Nightdresses and pyjamas; women's or girls', of man-made fibres, knitted or crocheted	61083200		23%	Cat C (15 yrs)
610839	Nightdresses and pyjamas; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61083900		23%	Cat C (15 yrs)
610891	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton, knitted or crocheted	61089100		23%	Cat C (15 yrs)
610892	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of man-made fibres, knitted or crocheted	61089200		23%	Cat C (15 yrs)
610899	Negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials (other than cotton or man-made fibres), knitted or crocheted	61089900		23%	Cat C (15 yrs)
610910	T-shirts, singlets and other vests; of cotton, knitted or crocheted	61091000		23%	Cat E (excl)
610990	T-shirts, singlets and other vests; of textile materials (other than cotton), knitted or crocheted	61099090		23%	Cat E (excl)
611011	Jerseys, pullovers, cardigans, waistcoats and similar articles; knitted or crocheted, of wool or fine animal hair	61101190		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
611012	Jerseys, pullovers, cardigans, waistcoats and similar articles; knitted or crocheted, of fibres from kashmir (cashmere) goats	61101290		23%	Cat C (15 yrs)
611019	Jerseys, pullovers, cardigans, waistcoats and similar articles; knitted or crocheted, of fine animal hair other than that of kashmir (cashmere) goats	61101990		23%	Cat C (15 yrs)
611020	Jerseys, pullovers, cardigans, waistcoats and similar articles; of cotton, knitted or crocheted	61102099		23%	Cat C (15 yrs)
611030	Jerseys, pullovers, cardigans, waistcoats and similar articles; of man-made fibres, knitted or crocheted	61103099		23%	Cat C (15 yrs)
611090	Jerseys, pullovers, cardigans, waistcoats and similar articles; of textile materials (other than wool or fine animal hair, cotton or man-made fibres), knitted or crocheted	61109090		23%	Cat C (15 yrs)
611120	Garments and clothing accessories; babies', of cotton, knitted or crocheted	61112090		9%	Cat C (15 yrs)
611130	Garments and clothing accessories; babies', of synthetic fibres, knitted or crocheted	61113090		9%	Cat C (15 yrs)
611190	Garments and clothing accessories; babies', of textile materials (other than cotton or synthetic fibres), knitted or crocheted	61119090		9%	Cat C (15 yrs)
611211	Track suits; of cotton, knitted or crocheted	61121100		23%	Cat C (15 yrs)
611212	Track suits; of synthetic fibres, knitted or crocheted	61121200		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
611219	Track suits; of textile materials (other than cotton or synthetic fibres), knitted or crocheted	61121900		23%	Cat C (15 yrs)
611220	Ski suits; knitted or crocheted	61122000		23%	Cat C (15 yrs)
611231	Swimwear; men's or boys', of synthetic fibres, knitted or crocheted	61123190		23%	Cat C (15 yrs)
611239	Swimwear; men's or boys', of textile materials (other than synthetic fibres), knitted or crocheted	61123990		23%	Cat C (15 yrs)
611241	Swimwear; women's or girls', of synthetic fibres, knitted or crocheted	61124190		23%	Cat C (15 yrs)
611249	Swimwear; women's or girls', of textile materials (other than synthetic fibres), knitted or crocheted	61124990		23%	Cat C (15 yrs)
611300	Garments made up of knitted or crocheted fabrics of heading no. 5903, 5906 and 5907	61130090		23%	Cat C (15 yrs)
611420	Garments; of cotton, knitted or crocheted, n.e.c. in chapter 61	61142000		23%	Cat C (15 yrs)
611430	Garments; of man-made fibres, knitted or crocheted, n.e.c. in chapter 61	61143000		23%	Cat C (15 yrs)
611490	Garments; of textile materials (other than cotton or man-made fibres), knitted or crocheted, n.e.c. in chapter 61	61149000		23%	Cat E (excl)
611510	Graduated compression hosiery (for example, stockings for varicose veins), knitted or crocheted	61151090		23%	Cat C (15 yrs)
611521	Hosiery; panty hose and tights (other than graduated compression hosiery), of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted	61152100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
611522	Hosiery; panty hose and tights (other than graduated compression hosiery), of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted	61152200		23%	Cat C (15 yrs)
611529	Hosiery; panty hose and tights (other than graduated compression hosiery), of textile materials (other than synthetic fibres), knitted or crocheted	61152900		23%	Cat C (15 yrs)
611530	Hosiery; women's, full-length or knee-length (other than graduated compression hosiery), measuring per single yarn less than 67 decitex, knitted or crocheted	61153090		23%	Cat C (15 yrs)
611594	Hosiery and footwear; without applied soles, of wool or fine animal hair, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, women's full or knee-length hosiery measuring per single yarn less than 67 decitex)	61159400		23%	Cat C (15 yrs)
611595	Hosiery and footwear; without applied soles, of cotton, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, full or knee-length hosiery measuring per single yarn less than 67 decitex)	61159500		23%	Cat C (15 yrs)
611596	Hosiery and footwear; without applied soles, of synthetic fibres, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, full or knee-length hosiery measuring per single yarn less than 67 decitex)	61159699		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
611599	Hosiery and footwear; without applied soles, of textile materials n.e.c. in item no. 6115.9, knitted or crocheted (excluding graduated compression hosiery, panty hose, tights, full or knee-length hosiery measuring per single yarn less than 67 decitex)	61159900		23%	Cat C (15 yrs)
611610	Gloves, mittens and mitts; knitted or crocheted, impregnated, coated or covered with plastics or rubber	61161080		23%	Cat C (15 yrs)
611691	Gloves, mittens and mitts; of wool or fine animal hair, knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	61169100		23%	Cat C (15 yrs)
611692	Gloves, mittens and mitts; of cotton, knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	61169200		23%	Cat C (15 yrs)
611693	Gloves, mittens and mitts; of synthetic fibres, knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	61169300		23%	Cat C (15 yrs)
611699	Gloves, mittens and mitts; of textile materials (other than wool or fine animal hair, cotton or synthetic fibres), knitted or crocheted, (other than impregnated, coated or covered with plastics or rubber)	61169900		23%	Cat C (15 yrs)
611710	Shawls, scarves, mufflers, mantillas, veils and the like; knitted or crocheted	61171000		23%	Cat C (15 yrs)
611780	Clothing accessories; knitted or crocheted, n.e.c. in heading no. 6117	61178080		23%	Cat C (15 yrs)
611790	Clothing; parts, knitted or crocheted	61179000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620111	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	62011100		19%	Cat C (15 yrs)
620112	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6203 (not knitted or crocheted)	62011290		19%	Cat C (15 yrs)
620113	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	62011390		19%	Cat C (15 yrs)
620119	Coats; men's or boys', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	62011900		19%	Cat C (15 yrs)
620191	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of wool or fine animal hair, other than those of heading no. 6203 (not knitted or crocheted)	62019100		19%	Cat C (15 yrs)
620192	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of cotton, other than those of heading no. 6203 (not knitted or crocheted)	62019200		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620193	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of man-made fibres, other than those of heading no. 6203 (not knitted or crocheted)	62019300		19%	Cat C (15 yrs)
620199	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; men's or boys', of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6203 (not knitted or crocheted)	62019900		19%	Cat C (15 yrs)
620211	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)	62021100		19%	Cat C (15 yrs)
620212	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of cotton, other than those of heading no. 6204 (not knitted or crocheted)	62021290		19%	Cat C (15 yrs)
620213	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)	62021390		19%	Cat C (15 yrs)
620219	Coats; women's or girls', overcoats, raincoats, car-coats, capes, cloaks and similar articles, of textile materials (other than wool or fine animal hair, cotton or man-made fibres), other than those of heading no. 6204 (not knitted or crocheted)	62021900		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620291	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of wool or fine animal hair, other than those of heading no. 6204 (not knitted or crocheted)	62029100		19%	Cat C (15 yrs)
620292	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of cotton, other than those of heading no. 6204 (not knitted or crocheted)	62029200		19%	Cat C (15 yrs)
620293	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of man-made fibres, other than those of heading no. 6204 (not knitted or crocheted)	62029300		19%	Cat C (15 yrs)
620299	Anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles; women's or girls', of textile materials n.e.c. in item no. 6202.9, other than those of heading no. 6204, (not knitted or crocheted)	62029900		19%	Cat C (15 yrs)
620311	Suits; men's or boys', of wool or fine animal hair (not knitted or crocheted)	62031100		19%	Cat E (excl)
620312	Suits; men's or boys', of synthetic fibres (not knitted or crocheted)	62031200		19%	Cat E (excl)
620319	Suits; men's or boys', of textile materials n.e.c. in item no. 6203.1 (not knitted or crocheted)	62031990		19%	Cat E (excl)
620322	Ensembles; men's or boys', of cotton (not knitted or crocheted)	62032280		19%	Cat E (excl)
620323	Ensembles; men's or boys', of synthetic fibres (not knitted or crocheted)	62032380		19%	Cat E (excl)
620329	Ensembles; men's or boys', of textile materials n.e.c. in item no. 6203.2 (not knitted or crocheted)	62032990		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620331	Jackets and blazers; men's or boys', of wool or fine animal hair (not knitted or crocheted)	62033100		19%	Cat E (excl)
620332	Jackets and blazers; men's or boys', of cotton (not knitted or crocheted)	62033290		19%	Cat E (excl)
620333	Jackets and blazers; men's or boys', of synthetic fibres (not knitted or crocheted)	62033390		19%	Cat E (excl)
620339	Jackets and blazers; men's or boys', of textile materials n.e.c. in item no. 6203.3 (not knitted or crocheted)	62033990		19%	Cat E (excl)
620341	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of wool or fine animal hair (not knitted or crocheted)	62034190		19%	Cat E (excl)
620342	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of cotton (not knitted or crocheted)	62034290		19%	Cat E (excl)
620343	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of synthetic fibres (not knitted or crocheted)	62034390		19%	Cat E (excl)
620349	Trousers, bib and brace overalls, breeches and shorts; men's or boys', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	62034990		19%	Cat E (excl)
620411	Suits; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62041100		19%	Cat E (excl)
620412	Suits; women's or girls', of cotton (not knitted or crocheted)	62041200		19%	Cat E (excl)
620413	Suits; women's or girls', of synthetic fibres (not knitted or crocheted)	62041300		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620419	Suits; women's or girls', of textile materials n.e.c. in item no. 6204.1 (not knitted or crocheted)	62041990		19%	Cat E (excl)
620421	Ensembles; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62042100		19%	Cat E (excl)
620422	Ensembles; women's or girls', of cotton (not knitted or crocheted)	62042280		19%	Cat E (excl)
620423	Ensembles; women's or girls', of synthetic fibres (not knitted or crocheted)	62042380		19%	Cat E (excl)
620429	Ensembles; women's or girls', of textile materials n.e.c. in item no. 6204.2 (not knitted or crocheted)	62042990		19%	Cat E (excl)
620431	Jackets and blazers; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62043100		19%	Cat E (excl)
620432	Jackets and blazers; women's or girls', of cotton (not knitted or crocheted)	62043290		19%	Cat E (excl)
620433	Jackets and blazers; women's or girls', of synthetic fibres (not knitted or crocheted)	62043390		19%	Cat E (excl)
620439	Jackets and blazers; women's or girls', of textile materials n.e.c. in item no. 6204.3 (not knitted or crocheted)	62043990		19%	Cat E (excl)
620441	Dresses; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62044100		19%	Cat E (excl)
620442	Dresses; women's or girls', of cotton (not knitted or crocheted)	62044200		19%	Cat E (excl)
620443	Dresses; women's or girls', of synthetic fibres (not knitted or crocheted)	62044300		19%	Cat E (excl)
620444	Dresses; women's or girls', of artificial fibres (not knitted or crocheted)	62044400		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620449	Dresses; women's or girls', of textile materials n.e.c. in item no. 6204.4 (not knitted or crocheted)	62044990		19%	Cat E (excl)
620451	Skirts and divided skirts; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62045100		19%	Cat E (excl)
620452	Skirts and divided skirts; women's or girls', of cotton (not knitted or crocheted)	62045200		19%	Cat E (excl)
620453	Skirts and divided skirts; women's or girls', of synthetic fibres (not knitted or crocheted)	62045300		19%	Cat E (excl)
620459	Skirts and divided skirts; women's or girls', of textile materials n.e.c. in item no. 6204.5 (not knitted or crocheted)	62045990		19%	Cat E (excl)
620461	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62046185		19%	Cat E (excl)
620462	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of cotton (not knitted or crocheted)	62046290		19%	Cat E (excl)
620463	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of synthetic fibres (not knitted or crocheted)	62046390		19%	Cat E (excl)
620469	Trousers, bib and brace overalls, breeches and shorts; women's or girls', of textile materials (other than wool, fine animal hair, cotton or synthetic fibres), (not knitted or crocheted)	62046990		19%	Cat E (excl)
620520	Shirts; men's or boys', of cotton (not knitted or crocheted)	62052000		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620530	Shirts; men's or boys', of man-made fibres (not knitted or crocheted)	62053000		19%	Cat E (excl)
620590	Shirts; men's or boys', of textile materials n.e.c. in heading no. 6205 (not knitted or crocheted)	62059080		19%	Cat E (excl)
620610	Blouses, shirts and shirt-blouses; women's or girls', of silk or silk waste (not knitted or crocheted)	62061000		19%	Cat E (excl)
620620	Blouses, shirts and shirt-blouses; women's or girls', of wool or fine animal hair (not knitted or crocheted)	62062000		19%	Cat C (15 yrs)
620630	Blouses, shirts and shirt-blouses; women's or girls', of cotton (not knitted or crocheted)	62063000		19%	Cat C (15 yrs)
620640	Blouses, shirts and shirt-blouses; women's or girls', of man-made fibres (not knitted or crocheted)	62064000		19%	Cat C (15 yrs)
620690	Blouses, shirts and shirt-blouses; women's or girls', of textile materials n.e.c. in heading no. 6206 (not knitted or crocheted)	62069090		19%	Cat C (15 yrs)
620711	Underpants and briefs; men's or boys', of cotton (not knitted or crocheted)	62071100		19%	Cat E (excl)
620719	Underpants and briefs; men's or boys', of textile materials other than cotton (not knitted or crocheted)	62071900		19%	Cat C (15 yrs)
620721	Nightshirts and pyjamas; men's or boys', of cotton (not knitted or crocheted)	62072100		19%	Cat C (15 yrs)
620722	Nightshirts and pyjamas; men's or boys', of man-made fibres (not knitted or crocheted)	62072200		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620729	Nightshirts and pyjamas; men's or boys', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	62072900		19%	Cat C (15 yrs)
620791	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of cotton (not knitted or crocheted)	62079100		19%	Cat E (excl)
620799	Singlets and other vests, bathrobes, dressing gowns and similar articles; men's or boys', of textile materials other than cotton (not knitted or crocheted)	62079990		19%	Cat C (15 yrs)
620811	Slips and petticoats; women's or girls', of man-made fibres (not knitted or crocheted)	62081100		19%	Cat C (15 yrs)
620819	Slips and petticoats; women's or girls', of textile materials other than man-made fibres (not knitted or crocheted)	62081900		19%	Cat C (15 yrs)
620821	Nightdresses and pyjamas; women's or girls', of cotton (not knitted or crocheted)	62082100		19%	Cat C (15 yrs)
620822	Nightdresses and pyjamas; women's or girls', of man-made fibres (not knitted or crocheted)	62082200		19%	Cat C (15 yrs)
620829	Nightdresses and pyjamas; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	62082900		19%	Cat C (15 yrs)
620891	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of cotton (not knitted or crocheted)	62089100		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
620892	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns etc.; women's or girls', of man-made fibres (not knitted or crocheted), excluding incontinence or other sanitary garments or garment liners of heading no. 96.19	62089200		19%	Cat C (15 yrs)
620899	Singlets and other vests, briefs, panties, negligees, bathrobes, dressing gowns and similar articles; women's or girls', of textile materials other than cotton or man-made fibres (not knitted or crocheted)	62089900		19%	Cat E (excl)
620920	Garments and clothing accessories; babies', of cotton (not knitted or crocheted)	62092000		9%	Cat C (15 yrs)
620930	Garments and clothing accessories; babies', of synthetic fibres (not knitted or crocheted)	62093000		9%	Cat C (15 yrs)
620990	Garments and clothing accessories; babies', of textile materials other than cotton or synthetic fibres (not knitted or crocheted)	62099090		9%	Cat C (15 yrs)
621010	Garments; of felt or non-wovens (not knitted or crocheted)	62101098		19%	Cat C (15 yrs)
621020	Garments; overcoats, raincoats, car-coats, capes, cloaks and similar articles, men's or boys', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	62102000		19%	Cat C (15 yrs)
621030	Garments; overcoats, raincoats, car-coats, capes, cloaks and similar articles, women's or girls', of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	62103000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
621040	Garments; men's or boys', n.e.c. in item no. 6210.2, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	62104000		19%	Cat C (15 yrs)
621050	Garments; women's or girls', n.e.c. in item no. 6210.3, of the fabrics of heading no. 5602, 5603, 5903, 5906 or 5907 (not knitted or crocheted)	62105000		19%	Cat C (15 yrs)
621111	Swimwear; men's or boys', (not knitted or crocheted)	62111100		19%	Cat C (15 yrs)
621112	Swimwear; women's or girls', (not knitted or crocheted)	62111200		19%	Cat C (15 yrs)
621120	Ski suits; (not knitted or crocheted)	62112000		19%	Cat C (15 yrs)
621132	Track suits and other garments n.e.c.; men's or boys', of cotton (not knitted or crocheted)	62113290		19%	Cat C (15 yrs)
621133	Track suits and other garments n.e.c.; men's or boys', of man-made fibres (not knitted or crocheted)	62113390		19%	Cat C (15 yrs)
621139	Track suits and other garments n.e.c.; men's or boys', of textile materials n.e.c. in item no. 6211.3 (not knitted or crocheted)	62113900		19%	Cat C (15 yrs)
621142	Track suits and other garments n.e.c.; women's or girls', of cotton (not knitted or crocheted)	62114290		19%	Cat C (15 yrs)
621143	Track suits and other garments n.e.c.; women's or girls', of man-made fibres (not knitted or crocheted)	62114390		19%	Cat C (15 yrs)
621149	Track suits and other garments n.e.c.; women's or girls', of textile materials n.e.c. in item no. 6211.4 (not knitted or crocheted)	62114900		19%	Cat C (15 yrs)
621210	Brassieres; whether or not knitted or crocheted	62121090		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
621220	Girdles and panty-girdles; whether or not knitted or crocheted	62122000		19%	Cat C (15 yrs)
621230	Corselettes; whether or not knitted or crocheted	62123000		19%	Cat C (15 yrs)
621290	Braces, suspenders, garters and similar articles; whether or not knitted or crocheted, n.e.c. in heading no. 6212	62129000		19%	Cat C (15 yrs)
621320	Handkerchiefs; of cotton (not knitted or crocheted)	62132000		19%	Cat C (15 yrs)
621390	Handkerchiefs; of textile materials other than cotton (not knitted or crocheted)	62139000		19%	Cat C (15 yrs)
621410	Shawls, scarves, mufflers, mantillas, veils and the like; of silk or silk waste (not knitted or crocheted)	62141000		19%	Cat C (15 yrs)
621420	Shawls, scarves, mufflers, mantillas, veils and the like; of wool or fine animal hair (not knitted or crocheted)	62142000		19%	Cat C (15 yrs)
621430	Shawls, scarves, mufflers, mantillas, veils and the like; of synthetic fibres (not knitted or crocheted)	62143000		19%	Cat C (15 yrs)
621440	Shawls, scarves, mufflers, mantillas, veils and the like; of artificial fibres (not knitted or crocheted)	62144000		19%	Cat C (15 yrs)
621490	Shawls, scarves, mufflers, mantillas, veils and the like; of textile materials n.e.c. in heading no. 6214 (not knitted or crocheted)	62149000		19%	Cat C (15 yrs)
621510	Ties, bow ties and cravats; of silk or silk waste (not knitted or crocheted)	62151000		19%	Cat C (15 yrs)
621520	Ties, bow ties and cravats; of man-made fibres (not knitted or crocheted)	62152000		19%	Cat C (15 yrs)
621590	Ties, bow ties and cravats; of textile materials other than silk or man-made fibres (not knitted or crocheted)	62159000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
621600	Gloves, mittens and mitts (not knitted or crocheted)	62160000		19%	Cat C (15 yrs)
621710	Clothing accessories; other than those of heading no. 6212 (not knitted or crocheted)	62171000		19%	Cat E (excl)
621790	Clothing; parts of garments or of clothing accessories, other than those of heading no. 6212 (not knitted or crocheted)	62179000		19%	Cat E (excl)
630110	Blankets; electric	63011000		23%	Cat C (15 yrs)
630120	Blankets (other than electric blankets) and travelling rugs; of wool or fine animal hair	63012090		23%	Cat C (15 yrs)
630130	Blankets (other than electric blankets) and travelling rugs; of cotton	63013090		23%	Cat C (15 yrs)
630140	Blankets (other than electric blankets) and travelling rugs; of synthetic fibres	63014090		23%	Cat C (15 yrs)
630190	Blankets and travelling rugs; n.e.c. in heading no. 6301	63019090		23%	Cat C (15 yrs)
630210	Bed linen; knitted or crocheted	63021000		23%	Cat C (15 yrs)
630221	Bed linen; of cotton, printed, not knitted or crocheted	63022100		19%	Cat E (excl)
630222	Bed linen; of man-made fibres, printed, not knitted or crocheted	63022290		19%	Cat C (15 yrs)
630229	Bed linen; of textile materials (other than cotton or man-made fibres), printed, not knitted or crocheted	63022990		19%	Cat C (15 yrs)
630231	Bed linen; of cotton (not printed, knitted or crocheted)	63023100		19%	Cat C (15 yrs)
630232	Bed linen; of man-made fibres (not printed, knitted or crocheted)	63023290		19%	Cat C (15 yrs)
630239	Bed linen; of textile materials other than cotton or man-made fibres (not printed, knitted or crocheted)	63023990		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
630240	Table linen; knitted or crocheted	63024000		19%	Cat C (15 yrs)
630251	Table linen; of cotton, not knitted or crocheted	63025100		19%	Cat C (15 yrs)
630253	Table linen; of man-made fibres, not knitted or crocheted	63025390		19%	Cat C (15 yrs)
630259	Table linen; of textile materials (other than cotton or man-made fibres), not knitted or crocheted	63025990		19%	Cat C (15 yrs)
630260	Kitchen and toilet linen; of terry towelling or similar terry fabrics, of cotton	63026000		19%	Cat E (excl)
630291	Toilet and kitchen linen; of cotton, excluding terry towelling or similar terry fabrics	63029100		19%	Cat E (excl)
630293	Toilet and kitchen linen; of man-made fibres	63029390		19%	Cat C (15 yrs)
630299	Toilet and kitchen linen; of textile materials (other than cotton or man-made fibres)	63029990		19%	Cat C (15 yrs)
630312	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres	63031200		19%	Cat C (15 yrs)
630319	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of textile materials other than synthetic fibres	63031900		19%	Cat C (15 yrs)
630391	Curtains (including drapes) and interior blinds, curtain or bed valances; of cotton, not knitted or crocheted	63039100		19%	Cat C (15 yrs)
630392	Curtains (including drapes) and interior blinds, curtain or bed valances; of synthetic fibres, not knitted or crocheted	63039290		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
630399	Curtains (including drapes) and interior blinds, curtain or bed valances; of textile materials other than cotton or synthetic fibres, not knitted or crocheted	63039990		19%	Cat C (15 yrs)
630411	Bedspreads; knitted or crocheted	63041100		19%	Cat E (excl)
630419	Bedspreads; not knitted or crocheted	63041990		19%	Cat E (excl)
630420	Furnishing articles; excluding those of heading no. 9404, bed nets, specified in Subheading Note 1 to this Chapter	63042000		19%	Cat E (excl)
630491	Furnishing articles; excluding those of heading no. 9404, n.e.c. in heading 6304, knitted or crocheted	63049100		0%	Cat D (20 yrs)
630492	Furnishing articles; of cotton, not knitted or crocheted (excluding bedspreads and articles of heading no. 9404)	63049200		0%	Cat D (20 yrs)
630493	Furnishing articles; of synthetic fibres, not knitted or crocheted (excluding bedspreads and articles of heading no. 9404)	63049300		19%	Cat E (excl)
630499	Furnishing articles; of textile materials other than cotton or synthetic fibres, not knitted or crocheted (excluding bedspreads and articles of heading no. 9404)	63049900		19%	Cat E (excl)
630510	Sacks and bags; of a kind used for the packing of goods, of jute or of other textile bast fibres of heading no. 5303	63051090		0%	Cat B (10 yrs)
630520	Sacks and bags; of a kind used for the packing of goods, of cotton	63052000		0%	Cat B (10 yrs)
630532	Sacks and bags; of a kind used for the packing of goods, of man-made textile materials, flexible intermediate bulk containers	63053290		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
630533	Sacks and bags; of a kind used for the packing of goods, of man-made textile materials, of polyethylene or polypropylene strip or the like, not flexible intermediate bulk containers	63053390		0%	Cat B (10 yrs)
630539	Sacks and bags; of a kind used for the packing of goods, of man-made textile materials, not of polyethylene or polypropylene strip or the like, not flexible intermediate bulk containers	63053900		0%	Cat B (10 yrs)
630590	Sacks and bags; of a kind used for the packing of goods, of textile materials (other than jute, cotton or man-made textile materials)	63059000		0%	Cat B (10 yrs)
630612	Tarpaulins, awnings and sunblinds; of synthetic fibres	63061200		0%	Cat B (10 yrs)
630619	Tarpaulins, awnings and sunblinds; of textile materials other than synthetic fibres	63061900		0%	Cat B (10 yrs)
630622	Tents; of synthetic fibres	63062200		0%	Cat B (10 yrs)
630629	Tents; of textile materials other than synthetic fibres	63062900		0%	Cat B (10 yrs)
630630	Sails; for boats, sailboards or landcraft	63063000		0%	Cat B (10 yrs)
630640	Camping goods; pneumatic mattresses	63064000		0%	Cat B (10 yrs)
630690	Camping goods; (of textile materials), n.e.c in heading no. 6306	63069000		0%	Cat B (10 yrs)
630710	Cloths; floor cloths, dish-cloths, dusters and similar cleaning cloths	63071090		0%	Cat B (10 yrs)
630720	Life-jackets and life-belts	63072000		0%	Cat B (10 yrs)
630790	Textiles; made up articles (including dress patterns), n.e.c. in chapter 63, n.e.c. in heading no. 6307	63079098		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
630800	Fabrics, woven and yarn; in sets, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, packaged for retail sale	63080000		23%	Cat C (15 yrs)
630900	Clothing; worn, and other worn articles	63090000		33%	Cat E (excl)
631010	Rags; used or new, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials; sorted	63101000		0%	Cat B (10 yrs)
631090	Rags; used or new, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials; other than sorted	63109000		0%	Cat B (10 yrs)
640110	Footwear; waterproof with metal toe-cap, rubber or plastic outer soles and uppers (not assembled by stitch, rivet, nail, screw, plug or similar)	64011000		19%	Cat C (15 yrs)
640192	Footwear; waterproof, covering the ankle (but not the knee), rubber or plastic outer soles and uppers (not assembled by stitch, rivet, nail, screw, plug or similar)	64019290		19%	Cat C (15 yrs)
640199	Footwear; waterproof, n.e.c. in heading no. 6401, rubber or plastic outer soles and uppers (not assembled by stitch, rivet, nail, screw, plug or similar)	64019900		19%	Cat E (excl)
640212	Sports footwear; with outer soles and uppers of rubber or plastics, ski-boots, cross-country ski footwear and snowboard boots	64021290		19%	Cat E (excl)
640219	Sports footwear; (other than ski-boots, snowboard boots or cross-country ski footwear), with outer soles and uppers of rubber or plastics	64021900		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
640220	Footwear; with outer soles and uppers of rubber or plastics, upper straps or thongs assembled to the sole by plugs	64022000		19%	Cat E (excl)
640291	Footwear; n.e.c. in heading no. 6402, covering the ankle, with outer soles and uppers of rubber or plastics	64029190		19%	Cat E (excl)
640299	Footwear; n.e.c. in heading no. 6402, (other than just covering the ankle), with outer soles and uppers of rubber or plastics	64029998		19%	Cat E (excl)
640312	Sports footwear; with outer soles of rubber, plastics, leather or composition leather and uppers of leather, ski-boots, snowboard boots and cross-country ski footwear	64031200		19%	Cat C (15 yrs)
640319	Sports footwear; (other than ski-boots, snowboard boots or cross-country ski footwear), with outer soles of rubber, plastics, leather or composition leather and uppers of leather	64031900		19%	Cat C (15 yrs)
640320	Footwear; with outer soles of leather, uppers consisting of leather straps across instep and around the big toe	64032000		19%	Cat C (15 yrs)
640340	Footwear; with metal toe-cap, outer soles of rubber, plastics, leather or composition leather, uppers of leather	64034000		19%	Cat C (15 yrs)
640351	Footwear; n.e.c. in heading no. 6403, with outer soles and uppers of leather, covering the ankle	64035199		19%	Cat C (15 yrs)
640359	Footwear; n.e.c. in heading no. 6403, (not covering the ankle), outer soles and uppers of leather	64035999		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
640391	Footwear; n.e.c. in heading no. 6403, covering the ankle, outer soles of rubber, plastics or composition leather, uppers of leather	64039198		19%	Cat C (15 yrs)
640399	Footwear; n.e.c. in heading no. 6403, (not covering the ankle), outer soles of rubber, plastics or composition leather, uppers of leather	64039998		19%	Cat C (15 yrs)
640411	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	64041100		19%	Cat E (excl)
640419	Footwear; (other than sportswear), with outer soles of rubber or plastics and uppers of textile materials	64041990		19%	Cat C (15 yrs)
640420	Footwear; outer soles of leather or composition leather, uppers of textile materials	64042090		19%	Cat E (excl)
640510	Footwear; with uppers of leather or composition leather, n.e.c. in chapter 64	64051000		19%	Cat E (excl)
640520	Footwear; with uppers of textile materials, n.e.c. in chapter 64	64052099		19%	Cat C (15 yrs)
640590	Footwear; n.e.c. in chapter 64	64059090		19%	Cat C (15 yrs)
640610	Footwear; parts, uppers and parts thereof, other than stiffeners	64061090		15%	Cat C (15 yrs)
640620	Footwear; parts, outer soles and heels, of rubber or plastics	64062090		15%	Cat C (15 yrs)
640690	Footwear; parts, n.e.c. in heading 6406	64069090		15%	Cat C (15 yrs)
650100	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons) of felt	65010000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
650200	Hat-shapes; plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	65020000		23%	Cat C (15 yrs)
650400	Hats and other headgear; plaited or made by assembling strips of any material, whether or not lined or trimmed	65040000		33%	Cat D (20 yrs)
650500	Hats and other headgear; knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	65050090		33%	Cat D (20 yrs)
650610	Headgear; safety, whether or not lined or trimmed	65061080		33%	Cat D (20 yrs)
650691	Headgear; (other than safety headgear), of rubber or plastics, whether or not lined or trimmed	65069100		33%	Cat D (20 yrs)
650699	Headgear; (other than safety headgear), (of materials other than rubber or plastic), whether or not lined or trimmed	65069990		33%	Cat D (20 yrs)
650700	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps; for headgear	65070000		33%	Cat D (20 yrs)
660110	Umbrellas and sun umbrellas; garden or similar umbrellas	66011000		19%	Cat C (15 yrs)
660191	Umbrellas and sun umbrellas; having a telescopic shaft, (excluding garden or similar umbrellas)	66019100		19%	Cat C (15 yrs)
660199	Umbrellas and sun umbrellas; n.e.c. in heading no. 6601 (including walking stick umbrellas)	66019990		19%	Cat C (15 yrs)
660200	Walking-sticks, seat-sticks, whips, riding-crops and the like	66020000		19%	Cat C (15 yrs)
660320	Umbrella frames; including frames mounted on shafts (sticks)	66032000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
660390	Trimmings, accessories and parts of articles of heading no. 6601 or 6602; n.e.c. in heading no. 6603	66039090		19%	Cat C (15 yrs)
670100	Skins and other parts of birds with their feathers or down; feathers, parts of feathers, down and articles thereof (other than goods of heading no. 0505 and worked quills and scapes)	67010000		15%	Cat C (15 yrs)
670210	Flowers, foliage and fruit, artificial, and parts thereof; articles made of artificial flowers, foliage or fruit, of plastics	67021000		15%	Cat C (15 yrs)
670290	Flowers, foliage and fruit, artificial, and parts thereof; articles made of artificial flowers, foliage or fruit, of materials other than plastics	67029000		15%	Cat C (15 yrs)
670300	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like	67030000		15%	Cat C (15 yrs)
670411	Wigs; complete, of synthetic textile materials	67041100		15%	Cat C (15 yrs)
670419	False beards, eyebrows and eyelashes, switches and the like; of synthetic textile materials	67041900		15%	Cat C (15 yrs)
670420	Wigs, false beards, eyebrows and eyelashes, switches and the like and other articles n.e.c.; of human hair	67042000		15%	Cat C (15 yrs)
670490	Wigs, false beards, eyebrows and eyelashes, switches and the like and other articles n.e.c.; of animal hair or of textile materials other than synthetic	67049000		15%	Cat C (15 yrs)
680100	Stone; setts, curbstones and flagstones, of natural stone (except slate)	68010000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
680210	Tiles, cubes and similar articles; whether or not rectangular (including square), largest surface area of which is capable of being enclosed in square, side less than 7cm, coloured granules, chippings, powder	68021000		0%	Cat A (5 yrs)
680221	Marble, travertine and alabaster; simply cut or sawn, with a flat or even surface	68022100		0%	Cat A (5 yrs)
680223	Granite; articles thereof, simply cut or sawn, with a flat or even surface	68022300		0%	Cat A (5 yrs)
680229	Stone; monumental or building stone, n.e.c. in item no. 6802.2, articles thereof, simply cut or sawn, with a flat or even surface	68022900		0%	Cat A (5 yrs)
680291	Marble, travertine and alabaster; articles thereof, (other than simply cut or sawn, with a flat or even surface)	68029100		0%	Cat A (5 yrs)
680292	Stone; calcareous (excluding marble, travertine, alabaster) articles thereof, (other than simply cut or sawn, with a flat or even surface)	68029200		0%	Cat A (5 yrs)
680293	Granite; articles thereof, (other than simply cut or sawn, with a flat or even surface)	68029390		0%	Cat A (5 yrs)
680299	Stone; natural (excluding marble, travertine, alabaster, other calcareous stone or granite), monumental or building stone, (other than simply cut or sawn, with a flat or even surface)	68029990		0%	Cat A (5 yrs)
680300	Slate, worked; and articles of slate or of agglomerated slate	68030090		0%	Cat A (5 yrs)
680410	Millstones and grindstones; for milling, grinding or pulping	68041000		0%	Cat A (5 yrs)
680421	Millstones, grindstones, grinding wheels and the like; of agglomerated synthetic or natural diamond	68042100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
680422	Millstones, grindstones, grinding wheels and the like; of other agglomerated abrasives or of ceramics	68042290		0%	Cat A (5 yrs)
680423	Millstones, grindstones, grinding wheels and the like; of natural stone	68042300		0%	Cat A (5 yrs)
680430	Stones; hand sharpening or polishing stones, of natural stone, agglomerated natural or artificial abrasives or ceramics, with or without parts of other materials	68043000		0%	Cat A (5 yrs)
680510	Abrasive powder or grain; natural or artificial, on a base of woven textile fabric only, whether or not cut to shape or sewn or otherwise made up	68051000		0%	Cat A (5 yrs)
680520	Abrasive powder or grain; natural or artificial, on a base of paper or paperboard only, whether or not cut to shape or sewn or otherwise made up	68052000		0%	Cat A (5 yrs)
680530	Abrasive powder or grain; natural or artificial, on a base of materials n.e.c. in heading no. 6805, whether or not cut to shape or sewn or otherwise made up	68053000		0%	Cat A (5 yrs)
680610	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	68061000		0%	Cat A (5 yrs)
680620	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	68062090		0%	Cat A (5 yrs)
680690	Minerals; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading no. 6811 or 6812 or of chapter 69	68069000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
680710	Asphalt or similar material; articles (e.g. petroleum bitumen or coal tar pitch) in rolls	68071000		0%	Cat A (5 yrs)
680790	Asphalt or similar material; articles (e.g. petroleum bitumen or coal tar pitch) other than in rolls	68079000		0%	Cat A (5 yrs)
680800	Panels, boards, tiles, blocks and the like; of vegetable fibre, of straw, shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders	68080000		0%	Cat A (5 yrs)
680911	Plaster, or plaster compositions; boards, sheets, panels, tiles and similar articles, faced or reinforced with paper or paperboard only, not ornamented	68091100		0%	Cat A (5 yrs)
680919	Plaster, or plaster compositions; boards, sheets, panels, tiles and similar articles, (other than faced or reinforced with paper or paperboard only), not ornamented	68091900		0%	Cat A (5 yrs)
680990	Plaster articles or articles of compositions based on plaster; n.e.c. in heading no. 6809	68099000		0%	Cat A (5 yrs)
681011	Cement, concrete or artificial stone; building blocks or bricks, whether or not reinforced	68101190		0%	Cat A (5 yrs)
681019	Cement, concrete or artificial stone; tiles, flagstones and similar, (excluding building blocks and bricks) whether or not reinforced	68101900		0%	Cat A (5 yrs)
681091	Cement, concrete or artificial stone; prefabricated structural components for building or civil engineering, whether or not reinforced	68109100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
681099	Cement, concrete or artificial stone; articles (other than prefabricated structural components for building or civil engineering), whether or not reinforced, n.e.c. in heading no. 6810	68109900		0%	Cat A (5 yrs)
681140	Asbestos-cement; articles or the like, containing asbestos	68114000		0%	Cat A (5 yrs)
681181	Cellulose fibre-cement; articles or the like; corrugated sheets, not containing asbestos	68118100		0%	Cat A (5 yrs)
681182	Cellulose fibre-cement; articles or the like, sheets, panels, tiles and similar articles (other than corrugated sheets), not containing asbestos	68118200		0%	Cat A (5 yrs)
681189	Cellulose fibre-cement; articles or the like, other than corrugated sheets and other sheets, panels, tiles and similar articles, not containing asbestos	68118900		0%	Cat A (5 yrs)
681280	Fabricated crocidolite (blue asbestos) fibres, mixtures with a basis of crocidolite (blue asbestos), articles of crocidolite (blue asbestos), whether or not reinforced, not goods of heading 6811 or 6813	68128090		0%	Cat A (5 yrs)
681291	Asbestos or mixtures with a basis of asbestos (other than crocidolite); clothing, clothing accessories, footwear and headgear, whether or not reinforced, not goods of heading 6811 or 6813	68129100		0%	Cat A (5 yrs)
681292	Asbestos or mixtures with a basis of asbestos (other than crocidolite); paper, millboard and felt, whether or not reinforced, not goods of heading 6811 or 6813	68129200		0%	Cat A (5 yrs)
681293	Asbestos or mixtures with a basis of asbestos (other than crocidolite); compressed asbestos fibre jointing, in sheets or rolls, whether or not reinforced, not goods of heading 6811 or 6813	68129300		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
681299	Asbestos or mixtures with a basis of asbestos (other than crocidolite); fibres, mixtures or articles n.e.c. in heading no. 6812, whether or not reinforced, not goods of heading 6811 or 6813	68129990		0%	Cat A (5 yrs)
681320	Friction material and articles thereof (e.g. sheets, rolls, strips, segments, discs, washers, pads) not mounted; for brakes, clutches or the like, with a basis of asbestos	68132000		0%	Cat A (5 yrs)
681381	Brake linings and pads; with a basis of mineral substances or cellulose (other than asbestos)	68138100		0%	Cat A (5 yrs)
681389	Friction material and articles thereof (e.g. sheets, rolls, strips, segments, discs, washers, pads) not mounted; for clutches or the like (not brake linings and pads), with a basis of mineral substances or cellulose (other than asbestos)	68138900		0%	Cat A (5 yrs)
681410	Mica; plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials	68141000		0%	Cat A (5 yrs)
681490	Mica; worked mica and articles of mica (excluding plates, sheets and strips) whether or not on a support of paper, paperboard or other materials	68149000		0%	Cat A (5 yrs)
681510	Stone articles and articles of other mineral substances; non-electrical articles of graphite or other carbon	68151090		0%	Cat A (5 yrs)
681520	Peat; articles of peat n.e.c. or included	68152000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
681591	Stone articles and articles of other mineral substances; containing magnesite, dolomite or chromite	68159100		0%	Cat A (5 yrs)
681599	Stone articles and articles of other mineral substances; n.e.c. or included in heading no. 6815	68159900		0%	Cat A (5 yrs)
690100	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (e.g. kieselguhr, tripolite or diatomite) or of similar siliceous earths	69010000		0%	Cat A (5 yrs)
690210	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods; containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2o3	69021000		0%	Cat A (5 yrs)
690220	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods; containing by weight more than 50% of alumina (Al2o3), of silica (SiO2) or of a mixture or compound of these	69022099		0%	Cat A (5 yrs)
690290	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods; n.e.c. in item no. 6902.1 or 6902.2	69029000		0%	Cat A (5 yrs)
690310	Refractory ceramic goods; containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products, excluding those of siliceous fossil meals or similar earths	69031000		0%	Cat A (5 yrs)
690320	Refractory ceramic goods; containing by weight more than 50% of alumina or of a mixture or compound of alumina and of silica, excluding those of siliceous fossil meals or similar earths	69032090		0%	Cat A (5 yrs)
690390	Refractory ceramic goods; composition of which n.e.c. in heading no. 6903, other than those of siliceous fossil meals or similar earths	69039090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
690410	Ceramic building bricks	69041000		0%	Cat A (5 yrs)
690490	Ceramic flooring blocks, supports or filler tiles and the like (excluding building bricks)	69049000		0%	Cat A (5 yrs)
690510	Ceramic roofing tiles	69051000		0%	Cat A (5 yrs)
690590	Ceramic chimney-pots, cowls, chimney liners, architectural ornaments and other constructional goods (excluding roofing tiles)	69059000		0%	Cat A (5 yrs)
690600	Ceramic pipes, conduits, guttering and pipe fittings	69060000		0%	Cat A (5 yrs)
690721	Ceramic tiles; flags and paving, hearth or wall tiles other than those of subheadings 6907.30 and 6907.40, of a water absorption coefficient by weight not over 0.5%	69072100		0%	Cat A (5 yrs)
690722	Ceramic tiles; flags and paving, hearth or wall tiles other than those of subheadings 6907.30 and 6907.40, of a water absorption coefficient by weight over 0.5% but not over 10%	69072200		0%	Cat A (5 yrs)
690723	Ceramic tiles; flags and paving, hearth or wall tiles other than those of subheadings 6907.30 and 6907.40, of a water absorption coefficient by weight over 10%	69072300		0%	Cat A (5 yrs)
690730	Mosaic cubes and the like, other than those of subheading 6907.40	69073000		0%	Cat A (5 yrs)
690740	Finishing ceramics	69074000		0%	Cat A (5 yrs)
690911	Ceramic wares; for laboratory, chemical or other technical uses, of porcelain or china	69091100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
690912	Ceramic wares; for laboratory, chemical or other technical uses, articles having a hardness equivalent to 9 or more on the Mohs scale	69091200		0%	Cat A (5 yrs)
690919	Ceramic wares; for laboratory, chemical or other technical uses, other than articles having a hardness equivalent to 9 or more on the Mohs scale or of porcelain or china	69091900		0%	Cat A (5 yrs)
690990	Ceramic wares; pots, jars and similar articles of a kind used for the conveyance or packing of goods and ceramic troughs, tubs and similar receptacles used in agriculture	69099000		0%	Cat A (5 yrs)
691010	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures; of porcelain or china	69101000		0%	Cat A (5 yrs)
691090	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures; of other than porcelain or china	69109000		0%	Cat A (5 yrs)
691110	Tableware and kitchenware; of porcelain or china	69111000		19%	Cat C (15 yrs)
691190	Household and toilet articles; n.e.c. in heading no. 6911, of porcelain or china	69119000		19%	Cat C (15 yrs)
691200	Ceramic tableware, kitchenware, other household articles and toilet articles; other than of porcelain or china	69120089		19%	Cat C (15 yrs)
691310	Ceramic statuettes and other ornamental ceramic articles, of porcelain or china	69131000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
691390	Ceramic statuettes and other ornamental ceramic articles; other than of porcelain or china	69139098		23%	Cat C (15 yrs)
691410	Ceramic articles n.e.c. in chapter 69; of porcelain or china	69141000		0%	Cat A (5 yrs)
691490	Ceramic articles n.e.c. in chapter 69; other than of porcelain or china	69149000		0%	Cat A (5 yrs)
700100	Glass; cullet and other waste and scrap of glass, glass in the mass	70010099		15%	Cat C (15 yrs)
700210	Glass; unworked, in balls (other than microspheres of heading no. 7018)	70021000		15%	Cat C (15 yrs)
700220	Glass; unworked, in rods	70022090		15%	Cat C (15 yrs)
700231	Glass; unworked, in tubes, of fused quartz or other fused silica	70023100		15%	Cat C (15 yrs)
700232	Glass; unworked, tubes, of glass having a linear coefficient of expansion not exceeding 5 x 10 (to the minus 6), (or 0.000005) per Kelvin within a temperature range of 0-300 degrees C	70023200		15%	Cat C (15 yrs)
700239	Glass; unworked, in tubes, other than of glass having a linear coefficient of expansion not exceeding 5 x 10 (to the minus 6, (or 0.000005)) per Kelvin within a temperature range of 0-300 degrees C, not fused quartz or other fused silica	70023900		15%	Cat C (15 yrs)
700312	Glass; cast glass and rolled glass, non-wired sheets, coloured through the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	70031299		15%	Cat C (15 yrs)
700319	Glass; cast glass and rolled glass, non-wired sheets, (excluding those coloured throughout the mass (body tinted) opacified, flashed or having an absorbent or reflecting layer)	70031990		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
700320	Glass; cast glass and rolled glass, wired sheets, whether or not having an absorbent or reflecting layer but not otherwise worked	70032000		15%	Cat C (15 yrs)
700330	Glass; cast glass and rolled glass, profiles, not otherwise worked	70033000		15%	Cat C (15 yrs)
700420	Glass; drawn and blown, in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	70042099		15%	Cat C (15 yrs)
700490	Glass; drawn and blown, in sheets, (other than glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	70049080		15%	Cat C (15 yrs)
700510	Glass; float glass and surface ground or polished glass, in sheets, non-wired, having an absorbent reflecting or non-reflecting layer	70051080		15%	Cat C (15 yrs)
700521	Glass; float glass and surface ground or polished glass, in sheets, non-wired, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	70052180		15%	Cat C (15 yrs)
700529	Glass; float glass and surface ground or polished glass, in sheets, non-wired, (other than coloured throughout the mass (body tinted), opacified, flashed or merely surface ground)	70052980		15%	Cat C (15 yrs)
700530	Glass; float glass and surface ground or polished glass, in sheets, wired glass, whether or not having an absorbent or reflecting layer	70053000		15%	Cat C (15 yrs)
700600	Glass of heading no. 7003, 7004 or 7005; bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	70060090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
700711	Glass; safety glass, toughened (tempered), of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	70071190		15%	Cat C (15 yrs)
700719	Glass; safety glass, toughened (tempered), (not of a size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels)	70071980		15%	Cat C (15 yrs)
700721	Glass; safety glass, laminated, of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	70072180		15%	Cat C (15 yrs)
700729	Glass; safety glass, laminated, (not of a size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels)	70072900		15%	Cat C (15 yrs)
700800	Glass; multiple-walled insulating units of glass	70080089		15%	Cat C (15 yrs)
700910	Glass; rear-view mirrors for vehicles	70091000		23%	Cat C (15 yrs)
700991	Glass mirrors; unframed, excluding rear-view mirrors for vehicles	70099100		23%	Cat C (15 yrs)
700992	Glass mirrors; framed, excluding rear-view mirrors for vehicles	70099200		23%	Cat C (15 yrs)
701010	Glass; ampoules, of a kind used for the conveyance or packing of goods	70101000		0%	Cat B (10 yrs)
701020	Glass; stoppers, lids and other closures	70102000		0%	Cat B (10 yrs)
701090	Glass; carboys, bottles, flasks, jars, pots, phials and other containers of glass, (not ampoules), used for the conveyance or packing of goods	70109099		0%	Cat B (10 yrs)
701110	Glass envelopes (including bulbs and tubes); open, and glass parts thereof, without fittings, for electric lighting	70111000		15%	Cat C (15 yrs)
701120	Glass envelopes (including bulbs and tubes); open, and glass parts thereof, without fittings, for cathode-ray tubes	70112000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
701190	Glass envelopes (including bulbs and tubes); open, and glass parts thereof, without fittings, other than for electric lighting and cathode-ray tubes	70119000		15%	Cat C (15 yrs)
701310	Glassware; of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than of heading no. 7010 or 7018), of glass-ceramics	70131000		19%	Cat C (15 yrs)
701322	Stemware drinking glasses, of lead crystal	70132290		19%	Cat C (15 yrs)
701328	Stemware drinking glasses, other than of lead crystal or glass-ceramics	70132890		19%	Cat C (15 yrs)
701333	Glassware; drinking glasses (not stemware), of lead crystal	70133399		19%	Cat C (15 yrs)
701337	Glassware; drinking glasses (not stemware), other than of lead crystal or glass-ceramics	70133799		19%	Cat C (15 yrs)
701341	Glassware of a kind used for table or kitchen purposes (not drinking glasses), of lead crystal	70134190		19%	Cat C (15 yrs)
701342	Glassware of a kind used for table or kitchen purposes (not drinking glasses), of glass having a linear coefficient of expansion not exceeding 5 x 10 (to the minus 6), (or 0.000005) per Kelvin within a temperature range of 0-300 degrees C	70134200		19%	Cat C (15 yrs)
701349	Glassware of a kind used for table or kitchen purposes (not drinking glasses or of glass-ceramics), of glass n.e.c. in item no. 7013.4	70134999		19%	Cat C (15 yrs)
701391	Glassware; n.e.c. in heading no. 7013, of lead crystal	70139190		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
701399	Glassware; n.e.c. in heading no. 7013, other than of lead crystal	70139900		19%	Cat C (15 yrs)
701400	Glassware; signalling, (not optically worked)	70140000		19%	Cat C (15 yrs)
701510	Glasses for corrective spectacles; curved, bent, hollowed or the like, not optically worked	70151000		15%	Cat C (15 yrs)
701590	Glasses; clock or watch and similar, glasses for non-corrective spectacles, curved, bent, hollowed etc, (not optically worked), hollow glass spheres and segments, for the manufacture of such glasses	70159000		15%	Cat C (15 yrs)
701610	Glass cubes and other glass smallwares; whether or not on a backing, for mosaics or similar decorative purposes	70161000		15%	Cat C (15 yrs)
701690	Multicellular or foam glass; in blocks, panels, plates, shells or similar forms; paving blocks, slabs, bricks and other articles of pressed or moulded glass	70169070		15%	Cat E (excl)
701710	Glassware; laboratory, hygienic or pharmaceutical, whether or not graduated or calibrated, of fused quartz or other fused silica	70171000		0%	Cat B (10 yrs)
701720	Glassware; laboratory, hygienic or pharmaceutical, whether or not graduated or calibrated, having a linear co-efficient of expansion not over 5 x 10 (to the minus 6), (or 0.000005)) per Kelvin with a temperature of 0-300 degrees C	70172000		0%	Cat B (10 yrs)
701790	Glassware; laboratory, hygienic or pharmaceutical, whether or not graduated or calibrated, of glass n.e.c. in heading no. 7017	70179000		0%	Cat B (10 yrs)
701810	Glass; beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	70181090		23%	Cat C (15 yrs)
701820	Glass microspheres; not exceeding 1mm in diameter	70182000		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
701890	Glass; articles thereof, statuettes and other ornaments of lamp worked glass, other than imitation jewellery	70189090		23%	Cat C (15 yrs)
701911	Glass fibres; (including glass wool), chopped strands, of a length of not more than 50mm	70191100		19%	Cat C (15 yrs)
701912	Glass fibres; (including glass wool), rovings	70191200		15%	Cat C (15 yrs)
701919	Glass fibres; (including glass wool), slivers, yarns and threads	70191990		15%	Cat C (15 yrs)
701931	Glass fibres; non-woven products, mats	70193100		0%	Cat B (10 yrs)
701932	Glass fibres; non-woven products, thin sheets (voiles)	70193200		0%	Cat B (10 yrs)
701939	Glass fibres; webs, mattresses, boards and similar non-woven products excluding mats and thin sheets	70193900		0%	Cat B (10 yrs)
701940	Glass fibres; woven fabrics of rovings	70194000		0%	Cat B (10 yrs)
701951	Glass fibres; woven fabrics (other than of rovings), of a width not exceeding 30cm	70195100		0%	Cat B (10 yrs)
701952	Glass fibres; woven fabrics (other than of rovings), of a width exceeding 30cm, plain weave, weighing less than 250g/m2, of filaments measuring per single yarn not more than 136 tex	70195200		0%	Cat B (10 yrs)
701959	Glass fibres; woven fabrics (other than of rovings), n.e.c. in item no. 7019.5	70195900		0%	Cat B (10 yrs)
701990	Glass fibres; n.e.c. in heading no. 7019	70199000		0%	Cat B (10 yrs)
702000	Glass; articles n.e.c. in chapter 70	70200080		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
710110	Pearls; natural, whether or not worked or graded (but not strung, mounted or set), temporarily strung for the convenience of transport	71011000		33%	Cat E (excl)
710121	Pearls; cultured, unworked, whether or not graded (but not strung, mounted or set), temporarily strung for the convenience of transport	71012100		33%	Cat E (excl)
710122	Pearls; cultured, worked, whether or not graded (but not strung, mounted or set), temporarily strung for the convenience of transport	71012200		33%	Cat E (excl)
710210	Diamonds; whether or not worked, but not mounted or set, unsorted	71021000		33%	Cat E (excl)
710221	Diamonds; industrial, unworked or simply sawn, cleaved or bruted, but not mounted or set	71022100		0%	Cat D (20 yrs)
710229	Diamonds; industrial, (other than unworked or simply sawn, cleaved or bruted), but not mounted or set	71022900		0%	Cat D (20 yrs)
710231	Diamonds; non-industrial, unworked or simply sawn, cleaved or bruted, but not mounted or set	71023100		33%	Cat E (excl)
710239	Diamonds; non-industrial, (other than unworked or simply sawn, cleaved or bruted), but not mounted or set	71023900		33%	Cat E (excl)
710310	Stones; precious (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped, not strung, mounted or set	71031000		33%	Cat E (excl)
710391	Stones; rubies, sapphires and emeralds, worked (other than simply sawn or roughly shaped), not strung, mounted or set	71039100		33%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
710399	Stones; precious (other than diamonds) and semi-precious stones, (other than rubies, sapphires and emeralds), worked other than simply sawn or roughly shaped, not strung, mounted or set	71039900		33%	Cat E (excl)
710410	Stones; precious or semi-precious, synthetic or reconstructed, piezo-electric quartz, whether or not worked or graded (but not strung, mounted or set), temporarily strung for transport convenience	71041000		33%	Cat E (excl)
710420	Stones; precious or semi-precious, synthetic or reconstructed, (not piezo-electric quartz), unworked or simply sawn, roughly shaped, (not strung, mounted or set), temporarily strung for transport convenience	71042000		33%	Cat E (excl)
710490	Stones; precious or semi-precious, synthetic or reconstructed, (not piezo-electric quartz), worked or graded or not, (but not strung, mounted or set), temporarily strung for transport convenience, n.e.c. in item no. 7104.20	71049000		33%	Cat E (excl)
710510	Stones; precious and semi-precious, dust and powder, of diamonds	71051000		0%	Cat B (10 yrs)
710590	Stones; precious and semi-precious, dust and powder, of natural or synthetic precious or semi-precious stones, excluding diamonds	71059000		0%	Cat B (10 yrs)
710610	Metals; silver powder	71061000		33%	Cat D (20 yrs)
710691	Metals; silver, unwrought, (but not powder)	71069100		33%	Cat D (20 yrs)
710692	Metals; silver, semi-manufactured	71069200		33%	Cat D (20 yrs)
710700	Base metals clad with silver; not further worked than semi-manufactured	71070000		33%	Cat D (20 yrs)
710811	Metals; gold, non-monetary, powder	71081100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
710812	Metals; gold, non-monetary, unwrought (but not powder)	71081200		0%	Cat B (10 yrs)
710813	Metals; gold, semi-manufactured	71081380		0%	Cat B (10 yrs)
710820	Gold, monetary	71082000		0%	Cat B (10 yrs)
710900	Base metals or silver; clad with gold, not further worked than semi-manufactured	71090000		33%	Cat D (20 yrs)
711011	Metals; platinum, unwrought or in powder form	71101100		33%	Cat D (20 yrs)
711019	Metals; platinum, semi-manufactured	71101980		33%	Cat D (20 yrs)
711021	Metals; palladium, unwrought or in powder form	71102100		33%	Cat D (20 yrs)
711029	Metals; palladium, semi-manufactured	71102900		33%	Cat D (20 yrs)
711031	Metals; rhodium, unwrought or in powder form	71103100		33%	Cat D (20 yrs)
711039	Metals; rhodium, semi-manufactured	71103900		33%	Cat D (20 yrs)
711041	Metals; iridium, osmium, ruthenium, unwrought or in powder form	71104100		33%	Cat D (20 yrs)
711049	Metals; iridium, osmium, ruthenium, semi-manufactured	71104900		33%	Cat D (20 yrs)
711100	Base metals, silver or gold, clad with platinum; not further worked than semi-manufactured	71110000		33%	Cat D (20 yrs)
711230	Waste and scrap of precious metal or of metal clad with precious metal; ash containing precious metal or precious metal compounds	71123000		0%	Cat D (20 yrs)
711291	Waste and scrap of precious metals; of gold, including metal clad with gold but excluding sweepings containing other precious metals	71129100		0%	Cat D (20 yrs)
711292	Waste and scrap of precious metals; of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	71129200		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
711299	Waste and scrap of precious metals; waste and scrap of precious metals including metal clad with precious metals, other than that of gold and platinum and excluding ash which contains precious metal or precious metal compounds	71129900		0%	Cat D (20 yrs)
711311	Jewellery; of silver, whether or not plated or clad with other precious metal, and parts thereof	71131100		15%	Cat C (15 yrs)
711319	Jewellery; of precious metal (excluding silver) whether or not plated or clad with precious metal, and parts thereof	71131900		15%	Cat C (15 yrs)
711320	Jewellery; of base metal clad with precious metal, and parts thereof	71132000		15%	Cat C (15 yrs)
711411	Silversmiths' wares; and parts thereof, of silver, whether or not plated or clad with other precious metal	71141100		15%	Cat C (15 yrs)
711419	Goldsmiths' wares; articles of and parts thereof, of precious metal (excluding silver) whether or not plated or clad with precious metal	71141900		15%	Cat C (15 yrs)
711420	Goldsmiths' and silversmiths' wares; articles of and parts thereof, of base metal clad with precious metal	71142000		15%	Cat C (15 yrs)
711510	Metal; catalysts in the form of wire cloth or grill, of platinum	71151000		15%	Cat C (15 yrs)
711590	Metal; precious or metal clad with precious metal, other than that of item no. 7115.10	71159000		15%	Cat C (15 yrs)
711610	Pearls; articles of natural or cultured pearls	71161000		15%	Cat E (excl)
711620	Stones; precious or semi-precious stones (natural, synthetic or reconstructed) articles of	71162080		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
711711	Jewellery; imitation, cuff links and studs, of base metal, whether or not plated with precious metal	71171100		15%	Cat C (15 yrs)
711719	Jewellery; imitation, (excluding cuff links and studs), of base metal, whether or not plated with precious metal	71171900		15%	Cat C (15 yrs)
711790	Jewellery; imitation, of other than base metal, whether or not plated with precious metal	71179000		15%	Cat C (15 yrs)
711810	Coin (other than gold coin), not being legal tender	71181000		0%	Cat B (10 yrs)
711890	Coin; other than coin of item no. 7118.10	71189000		0%	Cat B (10 yrs)
720110	Iron; non-alloy pig iron containing by weight 0.5% or less of phosphorus, in pigs, blocks or other primary forms	72011090		0%	Cat A (5 yrs)
720120	Iron; non-alloy pig iron containing by weight more than 0.5% of phosphorus, in pigs, blocks or other primary forms	72012000		0%	Cat A (5 yrs)
720150	Iron; alloy pig iron, spiegeleisen, in pigs, blocks or other primary forms	72015090		0%	Cat A (5 yrs)
720211	Ferro-alloys; ferro-manganese, containing by weight more than 2% of carbon	72021180		0%	Cat A (5 yrs)
720219	Ferro-alloys; ferro-manganese, containing by weight 2% or less of carbon	72021900		0%	Cat A (5 yrs)
720221	Ferro-alloys; ferro-silicon, containing by weight more than 55% of silicon	72022100		0%	Cat A (5 yrs)
720229	Ferro-alloys; ferro-silicon, containing by weight 55% or less of silicon	72022990		0%	Cat A (5 yrs)
720230	Ferro-alloys; ferro-silico-manganese	72023000		0%	Cat A (5 yrs)
720241	Ferro-alloys; ferro-chromium, containing by weight more than 4% of carbon	72024190		0%	Cat A (5 yrs)
720249	Ferro-alloys; ferro-chromium, containing by weight 4% or less of carbon	72024990		0%	Cat A (5 yrs)
720250	Ferro-alloys; ferro-silico-chromium	72025000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
720260	Ferro-alloys; ferro-nickel	72026000		0%	Cat A (5 yrs)
720270	Ferro-alloys; ferro-molybdenum	72027000		0%	Cat A (5 yrs)
720280	Ferro-alloys; ferro-tungsten and ferro-silico-tungsten	72028000		0%	Cat A (5 yrs)
720291	Ferro-alloys; ferro-titanium and ferro-silico-titanium	72029100		0%	Cat A (5 yrs)
720292	Ferro-alloys; ferro-vanadium	72029200		0%	Cat A (5 yrs)
720293	Ferro-alloys; ferro-niobium	72029300		0%	Cat A (5 yrs)
720299	Ferro-alloys; n.e.c. in heading no. 7202	72029980		0%	Cat A (5 yrs)
720310	Ferrous products; obtained by direct reduction of iron ore, in lumps, pellets or similar forms	72031000		0%	Cat A (5 yrs)
720390	Ferrous products; spongy ferrous products and iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms	72039000		0%	Cat A (5 yrs)
720410	Ferrous waste and scrap; of cast iron	72041000		0%	Cat A (5 yrs)
720421	Ferrous waste and scrap; of stainless steel	72042190		0%	Cat A (5 yrs)
720429	Ferrous waste and scrap; of alloy steel (excluding stainless)	72042900		0%	Cat A (5 yrs)
720430	Ferrous waste and scrap; of tinned iron or steel	72043000		0%	Cat A (5 yrs)
720441	Ferrous waste and scrap; turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles	72044199		0%	Cat A (5 yrs)
720449	Ferrous waste and scrap; n.e.c. in heading no. 7204	72044990		0%	Cat A (5 yrs)
720450	Ferrous products; remelting scrap ingots	72045000		0%	Cat A (5 yrs)
720510	Iron or steel, pig iron, spiegeleisen; granules thereof	72051000		0%	Cat A (5 yrs)
720521	Alloy steel powders	72052100		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
720529	Iron or steel, pig iron, spiegeleisen; powders (excluding alloy steel)	72052900		0%	Cat A (5 yrs)
720610	Iron or non-alloy steel; ingots (excluding iron of heading no. 7203)	72061000		0%	Cat A (5 yrs)
720690	Iron or non-alloy steel; primary forms (excluding ingots and iron of heading no. 7203)	72069000		0%	Cat A (5 yrs)
720711	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel; containing by weight less than 0.25% of carbon, of rectangular (including square) cross-section, width less than twice thickness	72071190		0%	Cat A (5 yrs)
720712	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel; containing by weight less than 0.25% of carbon, of rectangular (other than square) cross-section	72071290		0%	Cat A (5 yrs)
720719	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, other than rectangular or square cross-section	72071980		0%	Cat A (5 yrs)
720720	Iron or non-alloy steel; semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more of carbon	72072080		0%	Cat A (5 yrs)
720810	Iron or non-alloy steel; in coils, flat-rolled, of a width 600mm or more, hot-rolled, with patterns in relief	72081000		0%	Cat A (5 yrs)
720825	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, pickled, of a thickness of 4.75mm or more	72082500		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
720826	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, pickled, of a thickness of 3mm or more but less than 4.75mm	72082600		0%	Cat A (5 yrs)
720827	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, pickled, of a thickness of less than 3mm	72082700		0%	Cat A (5 yrs)
720836	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness exceeding 10mm	72083600		0%	Cat A (5 yrs)
720837	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness of 4.75mm or more but not exceeding 10mm	72083700		0%	Cat A (5 yrs)
720838	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness of 3mm or more but less than 4.75mm	72083800		0%	Cat A (5 yrs)
720839	Iron or non-alloy steel; in coils, without patterns in relief, flat-rolled, of a width 600mm or more, hot-rolled, of a thickness of less than 3mm	72083900		0%	Cat A (5 yrs)
720840	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, with patterns in relief	72084000		0%	Cat A (5 yrs)
720851	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness exceeding 10mm	72085198		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
720852	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness of 4.75mm or more but not exceeding 10mm	72085299		0%	Cat A (5 yrs)
720853	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness of 3mm or more but less than 4.75mm	72085390		0%	Cat A (5 yrs)
720854	Iron or non-alloy steel; (not in coils), flat-rolled, of a width 600mm or more, hot-rolled, without patterns in relief, of a thickness of less than 3mm	72085400		0%	Cat A (5 yrs)
720890	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width 600mm or more, n.e.c. in heading no. 7208	72089080		0%	Cat A (5 yrs)
720915	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness of 3mm or more	72091500		0%	Cat A (5 yrs)
720916	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness exceeding 1mm but less than 3mm	72091690		0%	Cat A (5 yrs)
720917	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness of 0.5mm or more but not exceeding 1mm	72091790		0%	Cat A (5 yrs)
720918	Iron or non-alloy steel; in coils, flat-rolled, width 600mm or more, cold-rolled, of a thickness of less than 0.5mm	72091899		0%	Cat A (5 yrs)
720925	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness of 3mm or more	72092500		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
720926	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness exceeding 1mm but less than 3mm	72092690		0%	Cat A (5 yrs)
720927	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness of 0.5mm or more but not exceeding 1mm	72092790		0%	Cat A (5 yrs)
720928	Iron or non-alloy steel; (not in coils), flat-rolled, width 600mm or more, cold-rolled, of a thickness of less than 0.5mm	72092890		0%	Cat A (5 yrs)
720990	Iron or non-alloy steel; flat-rolled, width 600mm or more, cold-rolled, n.e.c. in heading no. 7209	72099080		0%	Cat A (5 yrs)
721011	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with tin, thickness of 0.5mm or more	72101100		0%	Cat A (5 yrs)
721012	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with tin, thickness of less than 0.5mm	72101280		0%	Cat A (5 yrs)
721020	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with lead, including terne-plate	72102000		0%	Cat A (5 yrs)
721030	Iron or non-alloy steel; flat-rolled, width 600mm or more, electrolytically plated or coated with zinc	72103000		0%	Cat A (5 yrs)
721041	Iron or non-alloy steel; flat-rolled, width 600mm or more, corrugated, plated or coated with zinc (not electrolytically)	72104100		0%	Cat A (5 yrs)
721049	Iron or non-alloy steel; flat-rolled, width 600mm or more, (not corrugated), plated or coated with zinc (not electrolytically)	72104900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721050	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with chromium oxides or with chromium and chromium oxides	72105000		0%	Cat A (5 yrs)
721061	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with aluminium zinc-alloys	72106100		0%	Cat A (5 yrs)
721069	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with aluminium, other than plated or coated with aluminium zinc-alloys	72106900		0%	Cat A (5 yrs)
721070	Iron or non-alloy steel; flat-rolled, width 600mm or more, painted, varnished or coated with plastics	72107080		0%	Cat A (5 yrs)
721090	Iron or non-alloy steel; flat-rolled, width 600mm or more, plated or coated with materials n.e.c. in heading no. 7210	72109080		0%	Cat A (5 yrs)
721113	Iron or non-alloy steel; flat-rolled, hot-rolled, rolled on four faces or in a closed box pass, of a width more than 150mm but less than 600mm, 4mm thick or more, not in coils, without patterns in relief	72111300		0%	Cat A (5 yrs)
721114	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width less than 600mm, 4.75mm thick or more, excluding those of item no. 7211.13	72111400		0%	Cat A (5 yrs)
721119	Iron or non-alloy steel; flat-rolled, hot-rolled, of a width less than 600mm, less than 4.75mm thick, excluding those of item no. 7211.13	72111900		0%	Cat A (5 yrs)
721123	Iron or non-alloy steel; flat-rolled, cold-rolled, of a width less than 600mm, containing by weight less than 0.25% of carbon	72112380		0%	Cat A (5 yrs)
721129	Iron or non-alloy steel; flat-rolled, cold-rolled, of a width less than 600mm, containing by weight 0.25% or more of carbon	72112900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721190	Iron or non-alloy steel; flat-rolled, n.e.c. in heading no. 7211, width less than 600mm	72119080		0%	Cat A (5 yrs)
721210	Iron or non-alloy steel; flat-rolled, width less than 600mm, plated or coated with tin	72121090		0%	Cat A (5 yrs)
721220	Iron or non-alloy steel; flat-rolled, of a width less than 600mm, electrolytically plated or coated with zinc	72122000		0%	Cat A (5 yrs)
721230	Iron or non-alloy steel; flat-rolled, width less than 600mm, plated or coated with zinc (not electrolytically)	72123000		0%	Cat A (5 yrs)
721240	Iron or non-alloy steel; flat-rolled, width less than 600mm, painted, varnished or coated with plastics	72124080		0%	Cat A (5 yrs)
721250	Iron or non-alloy steel; flat-rolled, width less than 600mm, plated or coated, (excluding tin, zinc or plastic)	72125090		0%	Cat A (5 yrs)
721260	Iron or non-alloy steel; flat-rolled, width less than 600mm, clad	72126000		0%	Cat A (5 yrs)
721310	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, containing indentations, ribs, grooves or other deformations produced during the rolling process	72131000		0%	Cat A (5 yrs)
721320	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, of free-cutting steel	72132000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721391	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, n.e.c. in heading no. 7213, of circular cross-section measuring less than 14mm in diameter	72139190		0%	Cat A (5 yrs)
721399	Iron or non-alloy steel; bars and rods, hot-rolled, in irregularly wound coils, n.e.c. in heading no. 7213, of circular cross-section measuring 14mm or more in diameter	72139990		0%	Cat A (5 yrs)
721410	Iron or non-alloy steel; bars and rods, forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	72141000		0%	Cat A (5 yrs)
721420	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	72142000		0%	Cat A (5 yrs)
721430	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, including those twisted after rolling, of free-cutting steel	72143000		0%	Cat A (5 yrs)
721491	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, n.e.c. in heading no. 7214, of rectangular (other than square) cross-section	72149190		0%	Cat A (5 yrs)
721499	Iron or non-alloy steel; bars and rods, hot-rolled, hot-drawn or hot-extruded, n.e.c. in heading no. 7214, other than of rectangular cross-section	72149995		0%	Cat A (5 yrs)
721510	Iron or non-alloy steel; bars and rods, of free-cutting steel, cold-formed or cold-finished, n.e.c. in chapter 72	72151000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721550	Iron or non-alloy steel; bars and rods, n.e.c. in chapter 72, cold-formed or cold-finished, (not free-cutting)	72155080		0%	Cat A (5 yrs)
721590	Iron or non-alloy steel; bars and rods, n.e.c. in chapter 72, n.e.c. in heading no. 7215	72159000		0%	Cat A (5 yrs)
721610	Iron or non-alloy steel; U, I or H sections, hot-rolled, hot-drawn or extruded, of a height of less than 80mm	72161000		0%	Cat A (5 yrs)
721621	Iron or non-alloy steel; L sections, hot-rolled, hot-drawn or extruded, of a height of less than 80mm	72162100		0%	Cat A (5 yrs)
721622	Iron or non-alloy steel; T sections, hot-rolled, hot-drawn or extruded, of a height less than 80mm	72162200		0%	Cat A (5 yrs)
721631	Iron or non-alloy steel; U sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	72163190		0%	Cat A (5 yrs)
721632	Iron or non-alloy steel; I sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	72163299		0%	Cat A (5 yrs)
721633	Iron or non-alloy steel; H sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	72163390		0%	Cat A (5 yrs)
721640	Iron or non-alloy steel; L or T sections, hot-rolled, hot-drawn or extruded, of a height of 80mm or more	72164090		0%	Cat A (5 yrs)
721650	Iron or non-alloy steel; angles, shapes and sections, n.e.c. in heading no. 7216, hot-rolled, hot-drawn or extruded	72165099		0%	Cat A (5 yrs)
721661	Iron or non-alloy steel; angles, shapes and sections, cold-formed or cold-finished, obtained from flat-rolled products	72166190		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721669	Iron or non-alloy steel; angles, shapes and sections, cold-formed or cold-finished, (not obtained from flat-rolled products)	72166900		0%	Cat A (5 yrs)
721691	Iron or non-alloy steel; angles, shapes and sections, n.e.c. in heading no. 7216, cold-formed or cold-finished, from flat-rolled products	72169180		0%	Cat A (5 yrs)
721699	Iron or non-alloy steel; angles, shapes and sections, n.e.c. in heading no. 7216	72169900		0%	Cat A (5 yrs)
721710	Iron or non-alloy steel; wire, (not plated or coated), whether or not polished	72171090		0%	Cat A (5 yrs)
721720	Iron or non-alloy steel; wire, plated or coated with zinc	72172090		0%	Cat A (5 yrs)
721730	Iron or non-alloy steel; wire, plated or coated with base metals (other than zinc)	72173090		0%	Cat A (5 yrs)
721790	Iron or non-alloy steel; wire, n.e.c. in heading no. 7217	72179090		0%	Cat A (5 yrs)
721810	Steel, stainless; ingots and other primary forms	72181000		0%	Cat A (5 yrs)
721891	Steel, stainless; semi-finished products, of rectangular (other than square) cross-section	72189180		0%	Cat A (5 yrs)
721899	Steel, stainless; semi-finished products, other than of rectangular cross-section	72189980		0%	Cat A (5 yrs)
721911	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness exceeding 10mm	72191100		0%	Cat A (5 yrs)
721912	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness of 4.75mm or more but not exceeding 10mm	72191290		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721913	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness of 3mm or more but less than 4.75mm	72191390		0%	Cat A (5 yrs)
721914	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, in coils, of a thickness of less than 3mm	72191490		0%	Cat A (5 yrs)
721921	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness exceeding 10mm	72192190		0%	Cat A (5 yrs)
721922	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness of 4.75mm or more but not exceeding 10mm	72192290		0%	Cat A (5 yrs)
721923	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness of 3mm or more but less than 4.75mm	72192300		0%	Cat A (5 yrs)
721924	Steel, stainless; flat-rolled, width 600mm or more, hot-rolled, (not in coils), of a thickness of less than 3mm	72192400		0%	Cat A (5 yrs)
721931	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled or cold-reduced, of a thickness of 4.75mm or more	72193100		0%	Cat A (5 yrs)
721932	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness of 3mm or more but less than 4.75mm	72193290		0%	Cat A (5 yrs)
721933	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness exceeding 1mm but less than 3mm	72193390		0%	Cat A (5 yrs)
721934	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness of 0.5mm or more but not exceeding 1mm	72193490		0%	Cat A (5 yrs)
721935	Steel, stainless; flat-rolled, width 600mm or more, cold-rolled, of a thickness of less than 0.5mm	72193590		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
721990	Steel, stainless; flat-rolled, width 600mm or more, n.e.c. in heading no. 7219	72199080		0%	Cat A (5 yrs)
722011	Steel, stainless; flat-rolled, width less than 600mm, hot-rolled, of a thickness of 4.75mm or more	72201100		0%	Cat A (5 yrs)
722012	Steel, stainless; flat-rolled, width less than 600mm, hot-rolled, of a thickness of less than 4.75mm	72201200		0%	Cat A (5 yrs)
722020	Steel, stainless; flat-rolled, width less than 600mm, cold-rolled	72202089		0%	Cat A (5 yrs)
722090	Steel, stainless; flat-rolled, width less than 600mm, n.e.c. in heading no 7220	72209080		0%	Cat A (5 yrs)
722100	Steel, stainless; bars and rods, hot-rolled, in irregularly wound coils	72210090		0%	Cat A (5 yrs)
722211	Steel, stainless; bars and rods, hot-rolled, hot-drawn or extruded, of circular cross-section	72221189		0%	Cat A (5 yrs)
722219	Steel, stainless; bars and rods, hot-rolled, hot-drawn or extruded, other than of circular cross-section	72221990		0%	Cat A (5 yrs)
722220	Steel, stainless; bars and rods, cold-formed or cold-finished	72222089		0%	Cat A (5 yrs)
722230	Steel, stainless; bars and rods, n.e.c. in heading no. 7222	72223097		0%	Cat A (5 yrs)
722240	Steel, stainless; angles, shapes and sections	72224090		0%	Cat A (5 yrs)
722300	Steel, stainless; wire	72230099		0%	Cat A (5 yrs)
722410	Steel, alloy; ingots and other primary forms	72241090		0%	Cat A (5 yrs)
722490	Steel, alloy; semi-finished products	72249090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
722511	Steel, alloy; flat-rolled, width 600mm or more, of silicon-electrical steel, grain-oriented	72251100		0%	Cat A (5 yrs)
722519	Steel, alloy; flat-rolled, width 600mm or more, of silicon-electrical steel, (other than grain-oriented)	72251990		0%	Cat A (5 yrs)
722530	Steel, alloy; flat-rolled, width 600mm or more, hot-rolled, in coils	72253090		0%	Cat A (5 yrs)
722540	Steel, alloy; flat-rolled, width 600mm or more, hot-rolled, not in coils	72254090		0%	Cat A (5 yrs)
722550	Steel, alloy; flat-rolled, width 600mm or more, cold-rolled	72255080		0%	Cat A (5 yrs)
722591	Steel, alloy; flat-rolled, width 600mm or more, n.e.c. in heading no. 7225, electrolytically plated or coated with zinc	72259100		0%	Cat A (5 yrs)
722592	Steel, alloy; flat-rolled, width 600mm or more, n.e.c. in heading no. 7225, plated or coated with zinc (other than electrolytically)	72259200		0%	Cat A (5 yrs)
722599	Steel, alloy; flat-rolled, width 600mm or more, n.e.c. in heading no. 7225, (other than plated or coated with zinc)	72259900		0%	Cat A (5 yrs)
722611	Steel, alloy; flat-rolled, width less than 600mm, of silicon-electrical steel, grain-oriented	72261100		0%	Cat A (5 yrs)
722619	Steel, alloy; flat-rolled, width less than 600mm, of silicon-electrical steel, other than grain-oriented	72261980		0%	Cat A (5 yrs)
722620	Steel, alloy; flat-rolled, width less than 600mm, of high speed steel	72262000		0%	Cat A (5 yrs)
722691	Steel, alloy; flat-rolled, width less than 600mm, (excluding silicon-electrical or high speed steel), hot-rolled	72269199		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
722692	Steel, alloy; flat-rolled, width less than 600mm, (excluding silicon-electrical or high speed steel), cold-rolled	72269200		0%	Cat A (5 yrs)
722699	Steel, alloy; flat-rolled, width less than 600mm, n.e.c. in item no. 7226.9	72269970		0%	Cat A (5 yrs)
722710	Steel, alloy; bars and rods, hot-rolled, in irregularly wound coils, of high speed steel	72271000		0%	Cat A (5 yrs)
722720	Steel, alloy; bars and rods, hot-rolled, in irregularly wound coils, of silico-manganese steel	72272000		0%	Cat A (5 yrs)
722790	Steel, alloy; bars and rods, hot-rolled, in irregularly wound coils, n.e.c. in heading no. 7227	72279095		0%	Cat A (5 yrs)
722810	Steel, alloy; bars and rods, of high speed steel	72281090		0%	Cat A (5 yrs)
722820	Steel, alloy; bars and rods, of silico-manganese steel	72282099		0%	Cat A (5 yrs)
722830	Steel, alloy; bars and rods, hot-rolled, hot-drawn or extruded	72283089		0%	Cat A (5 yrs)
722840	Steel, alloy; bars and rods, forged	72284090		0%	Cat A (5 yrs)
722850	Steel, alloy; bars and rods, cold-formed or cold-finished	72285080		0%	Cat A (5 yrs)
722860	Steel, alloy; bars and rods n.e.c. in heading no. 7228	72286080		0%	Cat A (5 yrs)
722870	Steel, alloy; angles, shapes and sections	72287090		0%	Cat A (5 yrs)
722880	Steel, alloy or non-alloy; hollow drill bars and rods	72288000		0%	Cat A (5 yrs)
722920	Steel, alloy; wire, of silico-manganese steel	72292000		0%	Cat A (5 yrs)
722990	Steel, alloy; wire, of materials other than silico-manganese steel	72299090		0%	Cat A (5 yrs)
730110	Iron or steel; sheet piling, whether or not drilled, punched or made from assembled elements	73011000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
730120	Iron or steel; angles, shapes and sections, welded	73012000		0%	Cat B (10 yrs)
730210	Iron or steel, railway or tramway track construction material; rails	73021090		0%	Cat B (10 yrs)
730230	Iron or steel, railway or tramway track construction material; switch blades, crossing frogs, point rods and other crossing pieces	73023000		0%	Cat B (10 yrs)
730240	Iron or steel, railway or tramway track construction material; fish-plates and sole plates	73024000		0%	Cat B (10 yrs)
730290	Iron or steel, railway or tramway track construction material; n.e.c. in heading no. 7302	73029000		0%	Cat B (10 yrs)
730300	Cast iron; tubes, pipes and hollow profiles	73030090		0%	Cat B (10 yrs)
730411	Iron or steel (excluding cast iron); seamless, line pipe of a kind used for oil or gas pipelines, of stainless steel	73041100		0%	Cat B (10 yrs)
730419	Iron or steel (excluding cast iron or stainless steel); seamless, line pipe of a kind used for oil or gas pipelines	73041990		0%	Cat B (10 yrs)
730422	Steel, stainless; seamless, drill pipe, of a kind used in drilling for oil or gas	73042200		0%	Cat B (10 yrs)
730423	Iron or steel (excluding cast iron or stainless steel); seamless, drill pipe, of a kind used in drilling for oil or gas	73042300		0%	Cat B (10 yrs)
730424	Steel, stainless; seamless, casing and tubing, of a kind used in drilling for oil or gas	73042400		0%	Cat B (10 yrs)
730429	Iron or steel (excluding cast iron or stainless steel); seamless, casing and tubing, of a kind used in drilling for oil or gas	73042990		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
730431	Iron or non-alloy steel (excluding cast iron); seamless, cold-drawn or cold-rolled, tubes, pipes and hollow profiles of circular cross-section	73043180		0%	Cat B (10 yrs)
730439	Iron or non-alloy steel (excluding cast iron); seamless, (excluding cold-drawn or cold-rolled), tubes, pipes and hollow profiles of circular cross-section	73043998		0%	Cat B (10 yrs)
730441	Steel, stainless; cold-drawn or cold-rolled (cold-reduced), tubes and pipes of circular cross-section	73044100		0%	Cat B (10 yrs)
730449	Steel, stainless; (excluding cold-drawn or cold-rolled), tubes pipes and hollow profiles of circular cross-section	73044999		0%	Cat B (10 yrs)
730451	Steel, alloy (not stainless steel); seamless, cold-drawn or cold-rolled (cold-reduced), tubes, pipes and hollow profiles of circular cross-section	73045189		0%	Cat B (10 yrs)
730459	Steel, alloy (not stainless steel); (excluding cold-drawn or cold-rolled), tubes, pipes and hollow profiles of circular cross-section	73045999		0%	Cat B (10 yrs)
730490	Iron or steel (excluding cast iron); seamless, tubes, pipes and hollow profiles, n.e.c. in heading no. 7304	73049000		0%	Cat B (10 yrs)
730511	Iron or steel (excluding cast iron); line pipe of a kind used for oil or gas pipelines (not seamless), longitudinally submerged arc welded, having circular cross-sections, external diameter exceeds 406.4mm	73051100		0%	Cat B (10 yrs)
730512	Iron or steel (excluding cast iron); line pipe of a kind used for oil or gas pipelines (not seamless), longitudinally welded (not submerged arc welded), having circular cross-sections, external diameter exceeds 406.4mm	73051200		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
730519	Iron or steel (excluding cast iron); line pipe of a kind used for oil or gas pipelines (not seamless), (not longitudinally welded), having circular cross-sections, external diameter exceeds 406.4mm	73051900		0%	Cat B (10 yrs)
730520	Iron or steel (excluding cast iron); casing of a kind used in drilling for oil or gas (not seamless), having circular cross-sections, external diameter exceeds 406.4mm	73052000		0%	Cat B (10 yrs)
730531	Iron or steel (excluding cast iron); tubes and pipes (other than line pipe or casing of a kind used for oil or gas pipelines), longitudinally welded, having circular cross-sections, external diameter exceeds 406.4mm, (not seamless)	73053100		0%	Cat B (10 yrs)
730539	Iron or steel (excluding cast iron); tubes and pipes (other than line pipe or casing of a kind used for oil or gas pipelines), welded (not longitudinally welded), having circular cross-sections, external diameter exceeds 406.4mm, (not seamless)	73053900		0%	Cat B (10 yrs)
730590	Iron or steel (excluding cast iron); tubes and pipes n.e.c. in heading no. 7305, having circular cross-sections, external diameter exceeds 406.4mm, (not seamless)	73059000		0%	Cat B (10 yrs)
730611	Steel; stainless; line pipe of a kind used for oil or gas pipelines n.e.c. in chapter 73, welded, (not seamless)	73061190		0%	Cat B (10 yrs)
730619	Iron or steel (excluding cast iron); line pipe of a kind used for oil or gas pipelines (other than of stainless steel or seamless), n.e.c. in chapter 73	73061990		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
730621	Steel, stainless; casing and tubing of a kind used in drilling for oil and gas, n.e.c. in chapter 73, welded, (not seamless)	73062100		0%	Cat B (10 yrs)
730629	Iron or steel (excluding cast iron); casing and tubing of a kind used in drilling for oil and gas (other than stainless steel or seamless), n.e.c. in chapter 73	73062900		0%	Cat B (10 yrs)
730630	Iron or non-alloy steel (excluding cast iron); tubes and pipes (not seamless), welded, of circular cross-section, n.e.c. in chapter 73	73063080		0%	Cat B (10 yrs)
730640	Steel, stainless; tubes, pipes and hollow profiles, welded, of circular cross-section, n.e.c. in chapter 73	73064080		0%	Cat B (10 yrs)
730650	Steel, alloy; tubes, pipes and hollow profiles (other than stainless steel or seamless), welded, of circular cross-section, n.e.c. in chapter 73	73065080		0%	Cat B (10 yrs)
730661	Iron or steel (excluding cast iron); tubes, pipes and hollow profiles (not seamless), welded, of square or rectangular cross-section, n.e.c. in chapter 73	73066199		0%	Cat B (10 yrs)
730669	Iron or steel (excluding cast iron); tubes, pipes and hollow profiles (not seamless), n.e.c. in chapter 73, welded, of non-circular cross-section (not square or rectangular cross-section)	73066990		0%	Cat B (10 yrs)
730690	Iron or steel (excluding cast iron); tubes, pipes and hollow profiles (not seamless), n.e.c. in chapter 73	73069000		0%	Cat B (10 yrs)
730711	Cast iron; cast fittings, of non-malleable cast iron	73071190		0%	Cat B (10 yrs)
730719	Iron or steel; cast fittings, other than of non-malleable cast iron	73071990		0%	Cat B (10 yrs)
730721	Steel, stainless; tube or pipe fittings, flanges, of stainless steel	73072100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
730722	Steel, stainless; tube or pipe fittings, threaded elbows, bends and sleeves	73072290		0%	Cat B (10 yrs)
730723	Steel, stainless; tube or pipe fittings, butt welding fittings	73072390		0%	Cat B (10 yrs)
730729	Steel, stainless; tube or pipe fittings, n.e.c. in item no. 7307.2	73072980		0%	Cat B (10 yrs)
730791	Iron or steel; tube or pipe fittings, flanges, other than stainless steel	73079100		0%	Cat B (10 yrs)
730792	Iron or steel; tube or pipe fittings, threaded elbows, bends and sleeves, other than stainless steel	73079290		0%	Cat B (10 yrs)
730793	Iron or steel; tube or pipe fittings, butt welding fittings, other than stainless steel	73079399		0%	Cat B (10 yrs)
730799	Iron or steel; tube or pipe fittings, n.e.c. in item no. 7307.9, other than stainless steel	73079980		0%	Cat B (10 yrs)
730810	Iron or steel; structures and parts thereof, bridges and bridge-sections	73081000		0%	Cat D (20 yrs)
730820	Iron or steel; structures and parts thereof, towers and lattice masts	73082000		0%	Cat D (20 yrs)
730830	Iron or steel; structures and parts thereof, doors, windows and their frames and thresholds for doors	73083000		0%	Cat D (20 yrs)
730840	Iron or steel; structures and parts thereof, props and similar equipment for scaffolding, shuttering or pit-propping	73084000		0%	Cat D (20 yrs)
730890	Iron or steel; structures and parts thereof, n.e.c. in heading 7308	73089098		0%	Cat D (20 yrs)
730900	Reservoirs, tanks, vats and similar containers; for any material (excluding compressed or liquefied gas), of iron or steel, capacity exceeding 300l, whether or not lined or heat insulated	73090090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
731010	Tanks, casks, drums, cans, boxes and similar containers, for any material (excluding compressed or liquefied gas), 50l or more capacity but not exceeding 300l	73101000		0%	Cat B (10 yrs)
731021	Cans; which are to be closed by soldering or crimping, for any material (excluding compressed or liquefied gas), less than 50l capacity, of iron or steel	73102199		0%	Cat B (10 yrs)
731029	Tanks, casks, drums, boxes and similar containers for any material (excluding compressed or liquefied gas) less than 50l capacity, n.e.c. in item no. 7310.2, of iron or steel	73102990		0%	Cat B (10 yrs)
731100	Containers for compressed or liquefied gas, of iron or steel	73110099		0%	Cat B (10 yrs)
731210	Iron or steel; stranded wire, ropes and cables, not electrically insulated	73121098		0%	Cat B (10 yrs)
731290	Iron or steel; plaited bands, slings and the like, not electrically insulated	73129000		0%	Cat B (10 yrs)
731300	Iron or steel; barbed wire, twisted hoop or single flat wire and loosely twisted double wire, used for fencing	73130000		0%	Cat B (10 yrs)
731412	Iron or steel; woven cloth, endless bands for machinery, of stainless steel	73141200		0%	Cat B (10 yrs)
731414	Iron or steel; woven cloth, of stainless steel, (other than endless bands for machinery)	73141400		0%	Cat B (10 yrs)
731419	Iron or steel; woven cloth, other than of stainless steel	73141900		0%	Cat B (10 yrs)
731420	Iron or steel wire; grill, netting and fencing, welded at intersections, of wire with a maximum cross-sectional dimension of 3mm or more and mesh size 100cm2 or more	73142090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
731431	Iron or steel wire; grill, netting and fencing, welded at the intersection, n.e.c. in item no. 7314.20, plated or coated with zinc	73143100		0%	Cat B (10 yrs)
731439	Iron or steel wire; grill, netting and fencing, welded at the intersection, n.e.c. in item no. 7314.20, (other than plated or coated with zinc)	73143900		0%	Cat B (10 yrs)
731441	Iron or steel wire; grill, netting and fencing, plated or coated with zinc	73144100		0%	Cat B (10 yrs)
731442	Iron or steel wire; grill, netting and fencing, coated with plastic	73144200		0%	Cat B (10 yrs)
731449	Iron or steel wire; grill, netting and fencing, coated with materials other than zinc or plastic	73144900		0%	Cat B (10 yrs)
731450	Iron or steel; expanded metal	73145000		0%	Cat B (10 yrs)
731511	Chain; articulated link, roller, of iron or steel	73151190		0%	Cat B (10 yrs)
731512	Chain; articulated link, (other than roller), of iron or steel	73151200		0%	Cat B (10 yrs)
731519	Chain; articulated link parts, of iron or steel	73151900		0%	Cat B (10 yrs)
731520	Chain; skid, articulated link chain and parts thereof, of iron or steel	73152000		0%	Cat B (10 yrs)
731581	Chain; stud-link chain, of iron or steel	73158100		0%	Cat B (10 yrs)
731582	Chain; welded link chain, of iron or steel	73158200		0%	Cat B (10 yrs)
731589	Chain; n.e.c. in heading no. 7315, of iron or steel	73158900		0%	Cat B (10 yrs)
731590	Chain; parts n.e.c. in heading no. 7315, of iron or steel	73159000		0%	Cat B (10 yrs)
731600	Iron or steel; anchors, grapnels and parts thereof	73160000		0%	Cat B (10 yrs)
731700	Iron or steel; nails, tacks, drawing pins, corrugated nails, staples (not those of heading no. 8305) and the like, with heads of other material or not, but excluding articles with heads of copper	73170080		0%	Cat B (10 yrs)
731811	Iron or steel; threaded coach screws	73181100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
731812	Iron or steel; threaded wood screws other than coach screws	73181290		0%	Cat B (10 yrs)
731813	Iron or steel; threaded screw hooks and screw rings	73181300		0%	Cat B (10 yrs)
731814	Iron or steel; threaded self-tapping screws	73181499		0%	Cat B (10 yrs)
731815	Iron or steel; threaded screws and bolts n.e.c. in item no. 7318.1, whether or not with their nuts or washers	73181595		0%	Cat B (10 yrs)
731816	Iron or steel; threaded nuts	73181699		0%	Cat B (10 yrs)
731819	Iron or steel; threaded screws, bolts and nuts n.e.c. in item no. 7318.1	73181900		0%	Cat B (10 yrs)
731821	Iron or steel; non-threaded spring washers and other lock washers	73182100		0%	Cat B (10 yrs)
731822	Iron or steel; non-threaded washers, excluding spring and lock	73182200		0%	Cat B (10 yrs)
731823	Iron or steel; non-threaded rivets	73182300		0%	Cat B (10 yrs)
731824	Iron or steel; non-threaded cotters and cotter-pins	73182400		0%	Cat B (10 yrs)
731829	Iron or steel; non-threaded articles, n.e.c. in item no. 7318.2	73182900		0%	Cat B (10 yrs)
731940	Safety pins and other pins; of iron or steel	73194000		0%	Cat B (10 yrs)
731990	Sewing and knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, not elsewhere specified or included, of iron or steel	73199090		0%	Cat B (10 yrs)
732010	Iron or steel; leaf-springs and leaves therefor	73201090		15%	Cat C (15 yrs)
732020	Iron or steel; helical springs and leaves for springs	73202089		15%	Cat C (15 yrs)
732090	Iron or steel; springs n.e.c. in heading no. 7320	73209090		15%	Cat C (15 yrs)
732111	Cooking appliances and plate warmers; for gas fuel or for both gas and other fuels, of iron or steel	73211190		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
732112	Cooking appliances and plate warmers; for liquid fuel, of iron or steel	73211200		19%	Cat E (excl)
732119	Cooking appliances and plate warmers; for solid fuel and fuels other than gas or liquid, of iron or steel	73211900		19%	Cat E (excl)
732181	Domestic appliances; non-electric, (other than cookers and plate warmers), for gas fuel or for both gas and other fuels, of iron or steel	73218100		19%	Cat E (excl)
732182	Domestic appliances; non-electric, (other than cookers and plate warmers), for liquid fuel, of iron or steel	73218200		19%	Cat E (excl)
732189	Domestic appliances; non-electric, (other than cookers and plate warmers), for solid fuel and fuels other than gas or liquid, of iron or steel	73218900		19%	Cat E (excl)
732190	Domestic appliances; non-electric, parts thereof, of iron or steel	73219000		19%	Cat E (excl)
732211	Radiators and parts thereof; for central heating, (not electrically heated), of cast iron	73221100		19%	Cat C (15 yrs)
732219	Radiators and parts thereof; for central heating, (not electrically heated), of iron or steel other than cast iron	73221900		19%	Cat C (15 yrs)
732290	Air heaters and hot air distributors, (not electrically heated), incorporating a motor-driven fan or blower and parts thereof, of iron or steel	73229000		19%	Cat C (15 yrs)
732310	Iron or steel; wool, pot scourers and scouring or polishing pads, gloves and the like	73231000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
732391	Cast iron; table, kitchen and other household articles and parts thereof, of cast iron, not enamelled	73239100		15%	Cat C (15 yrs)
732392	Cast iron; table, kitchen and other household articles and parts thereof, of cast iron, enamelled	73239200		15%	Cat C (15 yrs)
732393	Steel, stainless; table, kitchen and other household articles and parts thereof	73239300		15%	Cat C (15 yrs)
732394	Iron (excluding cast) or steel; table, kitchen and other household articles and parts thereof, enamelled	73239400		15%	Cat C (15 yrs)
732399	Iron or steel; table, kitchen and other household articles and parts thereof, of iron or steel n.e.c. in heading no. 7323	73239900		15%	Cat C (15 yrs)
732410	Steel; sinks and wash basins, of stainless steel	73241000		0%	Cat B (10 yrs)
732421	Cast iron, baths, whether or not enamelled	73242100		0%	Cat B (10 yrs)
732429	Iron (other than cast) or steel; baths	73242900		0%	Cat B (10 yrs)
732490	Iron or steel; sanitary ware and parts thereof, excluding sinks, wash basins and baths	73249000		0%	Cat B (10 yrs)
732510	Iron; articles of non-malleable cast iron	73251000		19%	Cat C (15 yrs)
732591	Iron; grinding balls and similar articles for mills, other than of non-malleable cast iron	73259100		19%	Cat C (15 yrs)
732599	Iron or steel; cast articles, excluding grinding balls and similar articles for mills, other than of non-malleable cast iron	73259990		19%	Cat C (15 yrs)
732611	Iron or steel; grinding balls and similar articles for mills, forged or stamped, but not further worked	73261100		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
732619	Iron or steel; articles n.e.c. in item no. 7326.11, forged or stamped, but not further worked	73261990		15%	Cat C (15 yrs)
732620	Iron or steel; wire articles	73262000		15%	Cat C (15 yrs)
732690	Iron or steel; articles n.e.c. in heading 7326	73269098		15%	Cat C (15 yrs)
740100	Copper mattes; cement copper (precipitated copper)	74010000		0%	Cat A (5 yrs)
740200	Copper; unrefined, copper anodes for electrolytic refining	74020000		0%	Cat A (5 yrs)
740311	Copper; refined, unwrought, cathodes and sections of cathodes	74031100		0%	Cat A (5 yrs)
740312	Copper; refined, unwrought, wire-bars	74031200		0%	Cat A (5 yrs)
740313	Copper; refined, unwrought, billets	74031300		0%	Cat A (5 yrs)
740319	Copper; refined, unwrought, n.e.c. in item no. 7403.1	74031900		0%	Cat A (5 yrs)
740321	Copper; copper-zinc base alloys (brass) unwrought	74032100		0%	Cat A (5 yrs)
740322	Copper; copper-tin base alloys (bronze) unwrought	74032200		0%	Cat A (5 yrs)
740329	Copper; copper alloys n.e.c. in heading no. 7403 (other than master alloys of heading no. 7405)	74032900		0%	Cat A (5 yrs)
740400	Copper; waste and scrap	74040099		0%	Cat A (5 yrs)
740500	Copper; master alloys of copper	74050000		0%	Cat A (5 yrs)
740610	Copper; powders of non-lamellar structure	74061000		0%	Cat A (5 yrs)
740620	Copper; powders of lamellar structure, flakes	74062000		0%	Cat A (5 yrs)
740710	Copper; bars, rods and profiles, of refined copper	74071000		0%	Cat A (5 yrs)
740721	Copper; bars, rods and profiles, of copper-zinc base alloys (brass)	74072190		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
740729	Copper; bars, rods and profiles, of copper alloys (other than copper-zinc base alloys)	74072900		0%	Cat A (5 yrs)
740811	Copper; wire, of refined copper, of which the maximum cross-sectional dimension exceeds 6mm	74081100		0%	Cat A (5 yrs)
740819	Copper; wire, of refined copper, of which the maximum cross-sectional dimension is 6mm or less	74081990		0%	Cat A (5 yrs)
740821	Copper; wire, of copper-zinc base alloys (brass)	74082100		0%	Cat A (5 yrs)
740822	Copper; wire, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	74082200		0%	Cat A (5 yrs)
740829	Copper; wire, of copper alloys (other than copper-zinc base alloys, copper-nickel base alloys or copper-nickel-zinc base alloys)	74082900		0%	Cat A (5 yrs)
740911	Copper; strip, of a thickness exceeding 0.15mm, of refined copper, in coils	74091100		0%	Cat A (5 yrs)
740919	Copper; plates and sheets, of a thickness exceeding 0.15mm, of refined copper, not in coils	74091900		0%	Cat A (5 yrs)
740921	Copper; strip, of a thickness exceeding 0.15mm, of copper-zinc base alloys (brass), in coils	74092100		0%	Cat A (5 yrs)
740929	Copper; plates and sheets, of a thickness exceeding 0.15mm, of copper-zinc base alloys (brass), not in coils	74092900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
740931	Copper; strip, of a thickness exceeding 0.15mm, of copper-tin base alloys (bronze), in coils	74093100		0%	Cat A (5 yrs)
740939	Copper; plates and sheets, of a thickness exceeding 0.15mm, of copper-tin base alloys, not in coils	74093900		0%	Cat A (5 yrs)
740940	Copper; plates, sheets and strip, of a thickness exceeding 0.15mm, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	74094000		0%	Cat A (5 yrs)
740990	Copper; plates, sheets and strip, of a thickness exceeding 0.15mm, of copper alloys (other than copper-zinc base alloys, copper-tin base alloys, copper-nickel base alloys or copper-nickel-zinc base alloys)	74099000		0%	Cat A (5 yrs)
741011	Copper; foil, not backed, of a thickness not exceeding 0.15mm, of refined copper	74101100		0%	Cat A (5 yrs)
741012	Copper; foil, not backed, of a thickness not exceeding 0.15mm, of copper alloys	74101200		0%	Cat A (5 yrs)
741021	Copper; foil, backed with paper, paperboard, plastics or similar backing material, of a thickness (excluding any backing) not exceeding 0.15mm, of refined copper	74102100		0%	Cat A (5 yrs)
741022	Copper; foil, backed with paper, paperboard, plastics or similar backing material, of a thickness (excluding any backing) not exceeding 0.15mm, of copper alloys	74102200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
741110	Copper; tubes and pipes, of refined copper	74111090		0%	Cat A (5 yrs)
741121	Copper; tubes and pipes, of copper-zinc base alloys (brass)	74112190		0%	Cat A (5 yrs)
741122	Copper; tubes and pipes, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	74112200		0%	Cat A (5 yrs)
741129	Copper; tubes and pipes, of copper alloys (other than copper-zinc, copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel-silver))	74112900		0%	Cat A (5 yrs)
741210	Copper; tube or pipe fittings (e.g. couplings, elbows, sleeves) of refined copper	74121000		0%	Cat A (5 yrs)
741220	Copper; tube or pipe fittings (e.g. couplings, elbows, sleeves) of copper alloys	74122000		0%	Cat A (5 yrs)
741300	Copper; stranded wire, cables, plaited bands and the like, not electrically insulated	74130000		0%	Cat A (5 yrs)
741510	Copper; nails and tacks, drawing pins, staples and similar articles of copper, or of iron or steel with copper heads	74151000		0%	Cat B (10 yrs)
741521	Copper; washers, (including spring washers), not threaded	74152100		0%	Cat B (10 yrs)
741529	Copper; rivets, cotters, cotter-pins and similar articles, not threaded	74152900		0%	Cat B (10 yrs)
741533	Copper; screws, bolts and nuts, threaded	74153300		0%	Cat B (10 yrs)
741539	Copper; articles n.e.c. in heading no. 7415	74153900		0%	Cat B (10 yrs)
741810	Copper; table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	74181090		19%	Cat C (15 yrs)
741820	Copper; sanitary ware and parts thereof	74182000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
741910	Copper; chain and parts thereof	74191000		15%	Cat C (15 yrs)
741991	Copper; cast, moulded, stamped or forged, but not further worked	74199100		15%	Cat C (15 yrs)
741999	Copper; articles n.e.c. in heading no. 7419	74199990		15%	Cat C (15 yrs)
750110	Nickel; nickel mattes	75011000		0%	Cat A (5 yrs)
750120	Nickel; oxide sinters and other intermediate products of nickel metallurgy	75012000		0%	Cat A (5 yrs)
750210	Nickel; unwrought, not alloyed	75021000		0%	Cat A (5 yrs)
750220	Nickel; unwrought, alloys	75022000		0%	Cat A (5 yrs)
750300	Nickel; waste and scrap	75030090		0%	Cat A (5 yrs)
750400	Nickel; powders and flakes	75040000		0%	Cat A (5 yrs)
750511	Nickel; bars, rods and profiles, not alloyed	75051100		0%	Cat A (5 yrs)
750512	Nickel; bars, rods and profiles, of nickel alloys	75051200		0%	Cat A (5 yrs)
750521	Nickel; wire, not alloyed	75052100		0%	Cat A (5 yrs)
750522	Nickel; wire, of nickel alloys	75052200		0%	Cat A (5 yrs)
750610	Nickel; plates, sheets, strip and foil, not alloyed	75061000		0%	Cat A (5 yrs)
750620	Nickel; plates, sheets, strip and foil, of nickel alloys	75062000		0%	Cat A (5 yrs)
750711	Nickel; tubes and pipes, not alloyed	75071100		0%	Cat A (5 yrs)
750712	Nickel; tubes and pipes, of nickel alloys	75071200		0%	Cat A (5 yrs)
750720	Nickel; tube and pipe fittings	75072000		0%	Cat A (5 yrs)
750810	Nickel; cloth, grill and netting, of nickel wire	75081000		15%	Cat C (15 yrs)
750890	Nickel; articles thereof n.e.c. in item no. 7508.1	75089000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
760110	Aluminium; unwrought, (not alloyed)	76011000		0%	Cat B (10 yrs)
760120	Aluminium; unwrought, alloys	76012080		0%	Cat B (10 yrs)
760200	Aluminium; waste and scrap	76020090		0%	Cat B (10 yrs)
760310	Aluminium; powders of non-lamellar structure	76031000		0%	Cat B (10 yrs)
760320	Aluminium; powders of lamellar structure, flakes	76032000		0%	Cat B (10 yrs)
760410	Aluminium; (not alloyed), bars, rods and profiles	76041090		0%	Cat B (10 yrs)
760421	Aluminium; alloys, hollow profiles	76042100		0%	Cat B (10 yrs)
760429	Aluminium; alloys, bars, rods and profiles, other than hollow	76042990		0%	Cat B (10 yrs)
760511	Aluminium; (not alloyed), wire, maximum cross-sectional dimension exceeds 7mm	76051100		0%	Cat B (10 yrs)
760519	Aluminium; (not alloyed), wire, maximum cross-sectional dimension is 7mm or less	76051900		0%	Cat B (10 yrs)
760521	Aluminium; alloys, wire, maximum cross-sectional dimension exceeding 7mm	76052100		0%	Cat B (10 yrs)
760529	Aluminium; alloys, wire, maximum cross-sectional dimension is 7mm or less	76052900		0%	Cat B (10 yrs)
760611	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, (not alloyed), rectangular (including square)	76061199		0%	Cat B (10 yrs)
760612	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, alloys, rectangular (including square)	76061299		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
760691	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, not alloyed, (not rectangular or square)	76069100		0%	Cat B (10 yrs)
760692	Aluminium; plates, sheets and strip, thickness exceeding 0.2mm, alloys, (not rectangular or square)	76069200		0%	Cat B (10 yrs)
760711	Aluminium; foil, (not backed), rolled (but not further worked), of a thickness not exceeding 0.2mm	76071190		0%	Cat B (10 yrs)
760719	Aluminium; foil, (not backed), of a thickness not exceeding 0.2mm, not rolled	76071990		0%	Cat B (10 yrs)
760720	Aluminium; foil, backed with paper, paperboard, plastics or similar backing materials, of a thickness (excluding any backing) not exceeding 0.2mm	76072090		0%	Cat B (10 yrs)
760810	Aluminium; tubes and pipes, not alloyed	76081000		0%	Cat B (10 yrs)
760820	Aluminium; tubes and pipes, alloys	76082089		0%	Cat B (10 yrs)
760900	Aluminium; tube or pipe fittings (e.g. couplings, elbows, sleeves)	76090000		0%	Cat B (10 yrs)
761010	Aluminium; structures (excluding prefabricated buildings of heading no. 9406) and parts of structures, doors, windows and their frames and thresholds for doors	76101000		0%	Cat B (10 yrs)
761090	Aluminium; structures (excluding prefabricated buildings of heading no. 9406) and parts of structures, n.e.c. in heading no. 7610, plates, rods, profiles, tubes and the like	76109090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
761100	Aluminium; reservoirs, tanks, vats and similar containers, for material (not compressed or liquefied gas), of a capacity over 300l, whether or not lined, not fitted with mechanical/thermal equipment	76110000		0%	Cat B (10 yrs)
761210	Aluminium; collapsible tubular containers, for any material, (not compressed or liquefied gas), 300l capacity or less, whether or not lined, not fitted with mechanical/thermal equipment	76121000		0%	Cat B (10 yrs)
761290	Aluminium; casks, drums, cans, boxes and the like for any material (not compressed or liquefied gas), 300l capacity or less, whether or not lined or heat-insulated, no mechanical or thermal equipment	76129080		0%	Cat B (10 yrs)
761300	Aluminium; containers for compressed or liquefied gas	76130000		0%	Cat B (10 yrs)
761410	Aluminium; stranded wire, cables, plaited bands and the like, (not electrically insulated), with steel core	76141000		0%	Cat B (10 yrs)
761490	Aluminium; stranded wire, cables, plaited bands and the like, (not electrically insulated), other than steel core	76149000		0%	Cat B (10 yrs)
761510	Aluminium; table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	76151080		19%	Cat E (excl)
761520	Aluminium; sanitary ware and parts thereof	76152000		19%	Cat C (15 yrs)
761610	Aluminium; nails, tacks, staples (other than those of heading no. 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	76161000		0%	Cat D (20 yrs)
761691	Aluminium; cloth, grill, netting and fencing, of aluminium wire	76169100		0%	Cat D (20 yrs)
761699	Aluminium; articles n.e.c. in heading 7616	76169990		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
780110	Lead; unwrought, refined	78011000		0%	Cat A (5 yrs)
780191	Lead; unwrought, unrefined, containing by weight antimony as the principal other element	78019100		0%	Cat A (5 yrs)
780199	Lead; unwrought, unrefined, not containing by weight antimony as the principal other element	78019990		0%	Cat A (5 yrs)
780200	Lead; waste and scrap	78020000		0%	Cat A (5 yrs)
780411	Lead; sheets, strip and foil, of a thickness (excluding any backing) not exceeding 0.2mm	78041100		0%	Cat A (5 yrs)
780419	Lead; plates, sheets, strip and foil, of a thickness (excluding any backing) exceeding 0.2mm	78041900		0%	Cat A (5 yrs)
780420	Lead; powders and flakes	78042000		0%	Cat A (5 yrs)
780600	Lead; articles n.e.c. in chapter 78	78060080		15%	Cat C (15 yrs)
790111	Zinc; unwrought, (not alloyed), containing by weight 99.99% or more of zinc	79011100		0%	Cat A (5 yrs)
790112	Zinc; unwrought, (not alloyed), containing by weight less than 99.99% of zinc	79011290		0%	Cat A (5 yrs)
790120	Zinc; unwrought, alloys	79012000		0%	Cat A (5 yrs)
790200	Zinc; waste and scrap	79020000		0%	Cat A (5 yrs)
790310	Zinc dust	79031000		0%	Cat A (5 yrs)
790390	Zinc; powders and flakes	79039000		0%	Cat A (5 yrs)
790400	Zinc; bars, rods, profiles and wire	79040000		0%	Cat A (5 yrs)
790500	Zinc; plates, sheets, strip and foil	79050000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
790700	Zinc; articles n.e.c. in chapter 79	79070000		15%	Cat C (15 yrs)
800110	Tin; unwrought, not alloyed	80011000		0%	Cat A (5 yrs)
800120	Tin; unwrought, alloys	80012000		0%	Cat A (5 yrs)
800200	Tin; waste and scrap	80020000		0%	Cat A (5 yrs)
800300	Tin; bars, rods, profiles and wire	80030000		0%	Cat A (5 yrs)
800700	Tin; articles n.e.c. in chapter 80	80070080		15%	Cat C (15 yrs)
810110	Tungsten (wolfram); articles thereof, including waste and scrap, powders	81011000		0%	Cat A (5 yrs)
810194	Tungsten (wolfram); unwrought, including bars and rods obtained simply by sintering	81019400		0%	Cat A (5 yrs)
810196	Tungsten (wolfram); wire	81019600		0%	Cat A (5 yrs)
810197	Tungsten (wolfram); waste and scrap	81019700		0%	Cat A (5 yrs)
810199	Tungsten (wolfram); articles n.e.c. in heading no. 8101	81019990		0%	Cat A (5 yrs)
810210	Molybdenum; articles thereof, including waste and scrap, powders	81021000		0%	Cat A (5 yrs)
810294	Molybdenum; unwrought, including bars and rods obtained simply by sintering	81029400		0%	Cat A (5 yrs)
810295	Molybdenum; bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	81029500		0%	Cat A (5 yrs)
810296	Molybdenum; wire	81029600		0%	Cat A (5 yrs)
810297	Molybdenum; waste and scrap	81029700		0%	Cat A (5 yrs)
810299	Molybdenum; articles n.e.c. in heading no. 8102	81029900		0%	Cat A (5 yrs)
810320	Tantalum; unwrought, including bars and rods obtained simply by sintering, powders	81032000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
810330	Tantalum; waste and scrap	81033000		0%	Cat A (5 yrs)
810390	Tantalum; articles n.e.c. in heading no. 8103	81039090		0%	Cat A (5 yrs)
810411	Magnesium; unwrought, containing at least 99.8% by weight of magnesium	81041100		0%	Cat A (5 yrs)
810419	Magnesium; unwrought, containing less than 99.8% by weight of magnesium	81041900		0%	Cat A (5 yrs)
810420	Magnesium; waste and scrap	81042000		0%	Cat A (5 yrs)
810430	Magnesium; raspings, turnings and granules, graded according to size, powders	81043000		0%	Cat A (5 yrs)
810490	Magnesium; articles n.e.c. in heading no. 8104	81049000		0%	Cat A (5 yrs)
810520	Cobalt; mattes and other intermediate products of cobalt metallurgy, unwrought cobalt, powders	81052000		0%	Cat A (5 yrs)
810530	Cobalt; waste and scrap	81053000		0%	Cat A (5 yrs)
810590	Cobalt; articles n.e.c. in heading no. 8105	81059000		0%	Cat A (5 yrs)
810600	Bismuth; articles thereof, including waste and scrap	81060090		0%	Cat A (5 yrs)
810720	Cadmium; unwrought, powders	81072000		0%	Cat A (5 yrs)
810730	Cadmium; waste and scrap	81073000		0%	Cat A (5 yrs)
810790	Cadmium; other than unwrought, n.e.c. in heading no. 8107	81079000		0%	Cat A (5 yrs)
810820	Titanium; unwrought, powders	81082000		0%	Cat A (5 yrs)
810830	Titanium; waste and scrap	81083000		0%	Cat A (5 yrs)
810890	Titanium; other than unwrought, n.e.c. in heading no. 8108	81089090		0%	Cat A (5 yrs)
810920	Zirconium; unwrought, powders	81092000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
810930	Zirconium; waste and scrap	81093000		0%	Cat A (5 yrs)
810990	Zirconium; other than unwrought, n.e.c. in heading no. 8109	81099000		0%	Cat A (5 yrs)
811010	Antimony and articles thereof; unwrought antimony, powders	81101000		0%	Cat A (5 yrs)
811020	Antimony; waste and scrap	81102000		0%	Cat A (5 yrs)
811090	Antimony and articles thereof; wrought, other than waste and scrap	81109000		0%	Cat A (5 yrs)
811100	Manganese; articles thereof, including waste and scrap	81110090		0%	Cat A (5 yrs)
811212	Beryllium and articles thereof; unwrought beryllium, powders	81121200		0%	Cat A (5 yrs)
811213	Beryllium; waste and scrap	81121300		0%	Cat A (5 yrs)
811219	Beryllium and articles thereof; wrought other than waste and scrap	81121900		0%	Cat A (5 yrs)
811221	Chromium and articles thereof; unwrought chromium, powders	81122190		0%	Cat A (5 yrs)
811222	Chromium; waste and scrap	81122200		0%	Cat A (5 yrs)
811229	Chromium and articles thereof; wrought other than waste and scrap	81122900		0%	Cat A (5 yrs)
811251	Thallium and articles thereof; unwrought thallium, powders	81125100		0%	Cat A (5 yrs)
811252	Thallium; waste and scrap	81125200		0%	Cat A (5 yrs)
811259	Thallium and articles thereof; other than unwrought thallium, powders or waste and scrap	81125900		0%	Cat A (5 yrs)
811292	Gallium, germanium, hafnium, indium, niobium (columbium), rhenium and vanadium; articles thereof, unwrought, including waste and scrap, powders	81129295		0%	Cat A (5 yrs)
811299	Gallium, germanium, hafnium, indium, niobium (columbium), rhenium and vanadium; articles thereof, other than unwrought including waste and scrap and powders	81129970		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
811300	Cermets; articles thereof, including waste and scrap	81130090		0%	Cat A (5 yrs)
820110	Tools, hand; spades and shovels	82011000		0%	Cat A (5 yrs)
820130	Tools, hand; mattocks, picks, hoes and rakes	82013000		0%	Cat A (5 yrs)
820140	Tools, hand; axes, bill hooks and similar hewing tools, of a kind used in agriculture, horticulture or forestry	82014000		0%	Cat A (5 yrs)
820150	Tools, hand; one-handed secateurs (including poultry shears)	82015000		0%	Cat A (5 yrs)
820160	Tools, hand; hedge shears, two-handed pruning shears and similar two-handed shears	82016000		0%	Cat A (5 yrs)
820190	Tools, hand; forks, scythes, sickles, hay knives, timber wedges, and other hand tools of a kind used in agriculture, horticulture or forestry n.e.c. in heading 8201	82019000		0%	Cat A (5 yrs)
820210	Tools, hand; hand saws	82021000		0%	Cat A (5 yrs)
820220	Tools, hand; band saw blades	82022000		0%	Cat A (5 yrs)
820231	Tools, hand; circular saw blades (including slitting or slotting saw blades), with working part of steel	82023100		0%	Cat A (5 yrs)
820239	Tools, hand; circular saw blades (including slitting or slotting saw blades), with working part of materials (other than steel)	82023900		0%	Cat A (5 yrs)
820240	Tools, hand; chain saw blades	82024000		0%	Cat A (5 yrs)
820291	Tools, hand; straight saw blades, for working metal	82029100		0%	Cat A (5 yrs)
820299	Tools, hand; saw blades n.e.c. in heading no. 8202	82029980		0%	Cat A (5 yrs)
820310	Tools, hand; files, rasps and similar tools	82031000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
820320	Tools, hand; pliers (including cutting pliers), pincers, tweezers and similar tools	82032000		0%	Cat A (5 yrs)
820330	Tools, hand; metal cutting shears and similar tools	82033000		0%	Cat A (5 yrs)
820340	Tools, hand; pipe-cutters, bolt croppers, perforating punches and similar tools	82034000		0%	Cat A (5 yrs)
820411	Tools, hand; hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches), non-adjustable	82041100		0%	Cat A (5 yrs)
820412	Tools, hand; hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches), adjustable	82041200		0%	Cat A (5 yrs)
820420	Tools, hand; interchangeable spanner sockets, with or without handles	82042000		0%	Cat A (5 yrs)
820510	Tools, hand; drilling, threading or tapping tools	82051000		0%	Cat A (5 yrs)
820520	Tools, hand; hammers and sledge hammers	82052000		0%	Cat A (5 yrs)
820530	Tools, hand; planes, chisels, gauges and similar cutting tools for working wood	82053000		0%	Cat A (5 yrs)
820540	Tools, hand; screwdrivers	82054000		0%	Cat A (5 yrs)
820551	Tools, hand; household tools	82055100		0%	Cat A (5 yrs)
820559	Tools, hand; other hand tools (including glaziers diamonds), excluding household tools, drilling, threading or tapping tools, hammers and sledge hammers, planes, chisels, gouges and similar cutting tools for working wood, and screwdrivers	82055980		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
820560	Tools, hand; blow lamps	82056000		0%	Cat A (5 yrs)
820570	Tools, hand; vices, clamps and the like	82057000		0%	Cat A (5 yrs)
820590	Tools, hand; n.e.c. in heading 8205, including anvils, portable forges, hand or pedal-operated grinding wheels with frameworks, and sets of articles of two or more of the subheadings in heading 8205	82059090		0%	Cat A (5 yrs)
820600	Tools, hand; two or more of heading no. 8202 to 8205, put up in sets for retail sale	82060000		0%	Cat A (5 yrs)
820713	Tools, interchangeable; rock drilling or earth boring tools, with working part of cermets, whether or not power operated	82071300		0%	Cat A (5 yrs)
820719	Tools, interchangeable; rock drilling or earth boring tools, with working part (other than of cermets), whether or not power operated, including parts	82071990		0%	Cat A (5 yrs)
820720	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), dies for drawing or extruding metal	82072090		0%	Cat A (5 yrs)
820730	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), tools for pressing, stamping or punching	82073090		0%	Cat A (5 yrs)
820740	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), tools for tapping or threading	82074090		0%	Cat A (5 yrs)
820750	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), tools for drilling (other than rock)	82075090		0%	Cat A (5 yrs)
820760	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for boring or broaching	82076090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
820770	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for milling	82077090		0%	Cat A (5 yrs)
820780	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for turning	82078090		0%	Cat A (5 yrs)
820790	Tools, interchangeable; (for machine or hand tools, whether or not power-operated), for screw-driving or uses n.e.c. in heading no. 8207	82079099		0%	Cat A (5 yrs)
820810	Tools; knives and cutting blades, for machines or for mechanical appliances, for metal working	82081000		0%	Cat A (5 yrs)
820820	Tools; knives and cutting blades, for wood working machines or mechanical appliances	82082000		0%	Cat A (5 yrs)
820830	Tools; knives and cutting blades, for kitchen appliances or for machines used by the food industry	82083000		0%	Cat A (5 yrs)
820840	Tools; knives and cutting blades, for agricultural, horticultural or forestry machines or mechanical appliances	82084000		0%	Cat A (5 yrs)
820890	Tools; knives and cutting blades, for machines or mechanical appliances, n.e.c. in heading no. 8208	82089000		0%	Cat A (5 yrs)
820900	Tools; plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	82090080		0%	Cat A (5 yrs)
821000	Tools; hand-operated mechanical appliances, weighing 10kg or less, used in the preparation, conditioning or serving of food or drink	82100000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
821110	Knives; with cutting blades, serrated or not (including pruning knives), sets of assorted articles, excluding knives and blades of heading no. 8208	82111000		0%	Cat A (5 yrs)
821191	Knives; table knives, having fixed cutting blades, serrated or not, excluding knives and blades of heading no. 8208	82119100		0%	Cat A (5 yrs)
821192	Knives; having fixed cutting blades, (other than table knives), serrated or not, excluding knives and blades of heading no. 8208	82119200		0%	Cat A (5 yrs)
821193	Knives; with cutting blades, (having other than fixed blades), serrated or not, excluding knives and blades of heading no. 8208	82119300		0%	Cat A (5 yrs)
821194	Blades; cutting, serrated or not, excluding those of heading no. 8208	82119400		0%	Cat A (5 yrs)
821195	Knives; with handles of base metal	82119500		0%	Cat A (5 yrs)
821210	Razors	82121090		0%	Cat A (5 yrs)
821220	Razors; safety razor blades, including razor blade blanks in strips	82122000		0%	Cat A (5 yrs)
821290	Razors; parts n.e.c. in heading no. 8212	82129000		0%	Cat A (5 yrs)
821300	Scissors; tailors' shears, similar shears and blades therefore	82130000		19%	Cat C (15 yrs)
821410	Cutlery; paper knives, letter openers, erasing knives, pencil sharpeners and blades therefore	82141000		19%	Cat C (15 yrs)
821420	Manicure or pedicure sets and instruments; (including nail files)	82142000		19%	Cat C (15 yrs)
821490	Cutlery; hair clippers and mincing knives	82149000		19%	Cat C (15 yrs)
821510	Cutlery; sets of assorted articles (e.g. spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar), with at least one article plated with precious metal	82151080		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
821520	Cutlery; sets of assorted articles (e.g. spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter knives, sugar tongs and similar), not plated with precious metal	82152090		19%	Cat C (15 yrs)
821591	Cutlery; (e.g. spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar), plated with precious metal, not in sets	82159100		19%	Cat C (15 yrs)
821599	Cutlery; other than plated with precious metal	82159990		19%	Cat C (15 yrs)
830110	Padlocks; (key, combination or electrically operated), of base metal	83011000		0%	Cat A (5 yrs)
830120	Locks; of a kind used for motor vehicles (key, combination or electrically operated), of base metal	83012000		0%	Cat A (5 yrs)
830130	Locks; of a kind used for furniture (key, combination or electrically operated), of base metal	83013000		0%	Cat A (5 yrs)
830140	Locks; (other than those for motor vehicles or furniture), (key, combination or electrically operated), of base metal	83014090		0%	Cat A (5 yrs)
830150	Clasps and frames with clasps; incorporating locks, of base metal	83015000		0%	Cat A (5 yrs)
830160	Locks; parts of padlocks, locks, clasps and frames with clasps incorporating locks, of base metal	83016000		0%	Cat A (5 yrs)
830170	Keys; presented separately, of base metal	83017000		0%	Cat A (5 yrs)
830210	Hinges; suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like, of base metal	83021000		0%	Cat A (5 yrs)
830220	Castors; with mountings, of base metal	83022000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
830230	Mountings, fittings and similar articles; for motor vehicles, of base metal	83023000		0%	Cat A (5 yrs)
830241	Mountings, fittings and similar articles; of base metal, suitable for buildings	83024190		0%	Cat A (5 yrs)
830242	Mountings, fittings and similar articles; suitable for furniture of base metal	83024200		0%	Cat A (5 yrs)
830249	Mountings, fittings and similar articles; suitable for other than buildings or furniture, of base metal	83024900		0%	Cat A (5 yrs)
830250	Hat-racks, hat-pegs, brackets and similar fixtures, of base metal	83025000		0%	Cat A (5 yrs)
830260	Automatic door closures; of base metal	83026000		0%	Cat A (5 yrs)
830300	Safes; armoured or reinforced, strong-boxes, doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal	83030090		15%	Cat C (15 yrs)
830400	Office equipment; filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading no. 9403	83040000		15%	Cat C (15 yrs)
830510	Stationery; fittings for loose-leaf binders or files, of base metal	83051000		19%	Cat C (15 yrs)
830520	Stationery; staples in strips, (e.g. for offices, upholstery, packaging), of base metal	83052000		19%	Cat C (15 yrs)
830590	Stationery; letter clips, letter corners, paper clips, indexing tags and similar office articles, including parts, of base metal	83059000		19%	Cat C (15 yrs)
830610	Bells, gongs and the like; non-electric, of base metal	83061000		15%	Cat C (15 yrs)
830621	Statuettes and other ornaments; of base metal plated with precious metal	83062100		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
830629	Statuettes and other ornaments; of base metal other than plated with precious metal	83062900		15%	Cat C (15 yrs)
830630	Photograph, picture or similar frames, mirrors; of base metal	83063000		15%	Cat C (15 yrs)
830710	Tubing; flexible, with or without fittings, of iron or steel	83071000		0%	Cat A (5 yrs)
830790	Tubing; flexible, with or without fittings of base metal, other than those of iron or steel	83079000		0%	Cat A (5 yrs)
830810	Hooks, eyes and eyelets; of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles	83081000		23%	Cat C (15 yrs)
830820	Rivets; tubular or bifurcated, of base metal	83082000		23%	Cat C (15 yrs)
830890	Clasps, frames with clasps, buckles, buckle clasps; of base metal, of a kind used for clothing & accessories, footwear, jewellery, wrist-watches, books, awnings, leather goods, travel goods, saddlery etc, including parts	83089000		23%	Cat C (15 yrs)
830910	Stoppers; corks, of base metal	83091000		0%	Cat A (5 yrs)
830990	Stoppers; caps and lids, of base metal	83099090		0%	Cat A (5 yrs)
831000	Sign plates, name-plates, address-plates and similar plates, numbers, letters and other symbols; of base metal, excluding those of heading no. 9405	83100000		15%	Cat C (15 yrs)
831110	Electrodes; coated, of base metal, for electric arc-welding	83111000		0%	Cat C (15 yrs)
831120	Wire; cored, of base metal, for electric arc-welding	83112000		0%	Cat C (15 yrs)
831130	Rods and wire; coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	83113000		0%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
831190	Wires, rods, tubes, plates, electrodes of base metal or metal carbides; of a kind used for soldering, brazing, welding; wires and rods for metal spraying; n.e.c. in item no. 8311	83119000		0%	Cat C (15 yrs)
840110	Nuclear reactors	84011000		0%	Cat B (10 yrs)
840120	Machinery and apparatus; for isotopic separation, and parts thereof	84012000		0%	Cat B (10 yrs)
840130	Fuel elements (cartridges); non-irradiated	84013000		0%	Cat B (10 yrs)
840140	Nuclear reactors; parts thereof	84014000		0%	Cat B (10 yrs)
840211	Boilers; watertube boilers with a steam production exceeding 45t per hour	84021100		0%	Cat B (10 yrs)
840212	Boilers; watertube boilers with a steam production not exceeding 45t per hour	84021200		0%	Cat B (10 yrs)
840219	Boilers; vapour generating boilers, including hybrid boilers n.e.c. in heading no. 8402	84021990		0%	Cat B (10 yrs)
840220	Boilers; super-heated water boilers	84022000		0%	Cat B (10 yrs)
840290	Boilers; parts of steam or other vapour generating boilers	84029000		0%	Cat B (10 yrs)
840310	Boilers; central heating boilers (excluding those of heading no. 8402)	84031090		0%	Cat B (10 yrs)
840390	Boilers; parts of central heating boilers (excluding those of heading no. 8402)	84039090		0%	Cat B (10 yrs)
840410	Boilers; auxiliary plant, for use with boilers of heading no. 8402 or 8403 (e.g. economisers, super-heaters, soot removers, gas recoverers)	84041000		0%	Cat B (10 yrs)
840420	Boilers; condensers, for steam or other vapour power units	84042000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
840490	Boilers; parts of auxiliary plant, for use with boilers of heading no. 8402 and 8403 and parts of condensers for steam or other vapour power units	84049000		0%	Cat B (10 yrs)
840510	Generators; producer gas, water gas, acetylene gas and similar water process gas generators, with or without their purifiers	84051000		0%	Cat B (10 yrs)
840590	Generators; parts of producer gas, water gas, acetylene gas and similar water process gas generators, with or without their purifiers	84059000		0%	Cat B (10 yrs)
840610	Turbines; steam and other vapour turbines, for marine propulsion	84061000		0%	Cat B (10 yrs)
840681	Turbines; steam and other vapour turbines, (for other than marine propulsion), of an output exceeding 40MW	84068100		0%	Cat B (10 yrs)
840682	Turbines; steam and other vapour turbines, (for other than marine propulsion), of an output not exceeding 40MW	84068200		0%	Cat B (10 yrs)
840690	Turbines; parts of steam and other vapour turbines	84069090		0%	Cat B (10 yrs)
840710	Engines; for aircraft, spark-ignition reciprocating or rotary internal combustion piston engines	84071000		0%	Cat B (10 yrs)
840721	Engines; outboard motors for marine propulsion, spark-ignition reciprocating or rotary internal combustion piston engines	84072199		0%	Cat B (10 yrs)
840729	Engines; for marine propulsion, (other than outboard motors), spark-ignition reciprocating or rotary internal combustion piston engines	84072900		9%	Cat C (15 yrs)
840731	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity not exceeding 50cc	84073100		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
840732	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity exceeding 50cc but not exceeding 250cc	84073290		15%	Cat C (15 yrs)
840733	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity exceeding 250cc but not exceeding 1000cc	84073380		15%	Cat C (15 yrs)
840734	Engines; reciprocating piston engines, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity exceeding 1000cc	84073499		15%	Cat C (15 yrs)
840790	Engines; rotary internal combustion piston engines, for other than aircraft or marine propulsion	84079090		0%	Cat B (10 yrs)
840810	Engines; for marine propulsion, compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	84081099		9%	Cat E (excl)
840820	Engines; compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of a kind used for the propulsion of vehicles of chapter 87	84082099		19%	Cat D (20 yrs)
840890	Engines; compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of a kind used for other than marine propulsion or the vehicles of chapter 87	84089089		0%	Cat D (20 yrs)
840910	Engines; parts of aircraft engines (spark-ignition reciprocating or rotary internal combustion piston engines)	84091000		0%	Cat B (10 yrs)
840991	Engines; parts, suitable for use solely or principally with spark-ignition internal combustion piston engines (for other than aircraft)	84099100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
840999	Engines; parts for internal combustion piston engines (excluding spark-ignition)	84099900		0%	Cat B (10 yrs)
841011	Turbines; hydraulic turbines and water wheels, of a power not exceeding 1000kW	84101100		0%	Cat B (10 yrs)
841012	Turbines; hydraulic turbines and water wheels, of a power exceeding 1000kW but not exceeding 10000kW	84101200		0%	Cat B (10 yrs)
841013	Turbines; hydraulic turbines and water wheels, of a power exceeding 10000kW	84101300		0%	Cat B (10 yrs)
841090	Turbines; parts of hydraulic turbines and water wheels, including regulators	84109000		0%	Cat B (10 yrs)
841111	Turbo-jets; of a thrust not exceeding 25kN	84111100		0%	Cat B (10 yrs)
841112	Turbo-jets; of a thrust exceeding 25kN	84111280		0%	Cat B (10 yrs)
841121	Turbo-propellers; of a power not exceeding 1100kW	84112100		0%	Cat B (10 yrs)
841122	Turbo-propellers; of a power exceeding 1100kW	84112280		0%	Cat B (10 yrs)
841181	Turbines; gas-turbines (excluding turbo-jets and turbo-propellers), of a power not exceeding 5000kW	84118100		0%	Cat B (10 yrs)
841182	Turbines; gas-turbines (excluding turbo-jets and turbo-propellers), of a power exceeding 5000kW	84118280		0%	Cat B (10 yrs)
841191	Turbines; parts of turbo-jets and turbo-propellers	84119100		0%	Cat B (10 yrs)
841199	Turbines; parts of gas turbines (excluding turbo-jets and turbo-propellers)	84119900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
841210	Engines; reaction engines, other than turbo-jets	84121000		0%	Cat B (10 yrs)
841221	Engines; hydraulic power engines and motors, linear acting (cylinders)	84122180		0%	Cat B (10 yrs)
841229	Engines; hydraulic power engines and motors, other than linear acting (cylinders)	84122989		0%	Cat B (10 yrs)
841231	Engines; pneumatic power engines and motors, linear acting (cylinders)	84123100		0%	Cat B (10 yrs)
841239	Engines; pneumatic power engines and motors, other than linear acting (cylinders)	84123900		0%	Cat B (10 yrs)
841280	Engines; pneumatic power engines and motors, n.e.c. in heading no. 8412	84128080		0%	Cat B (10 yrs)
841290	Engines; parts, for engines and motors of heading no. 8412	84129080		0%	Cat B (10 yrs)
841311	Pumps; fitted or designed to be fitted with a measuring device, for dispensing fuel or lubricants, of the type used in filling-stations or in garages	84131100		0%	Cat B (10 yrs)
841319	Pumps; for liquids, fitted or designed to be fitted with a measuring device, other than pumps for dispensing fuel or lubricants	84131900		0%	Cat B (10 yrs)
841320	Pumps; hand, fitted or designed to be fitted with a measuring device, for liquids, other than those of item no. 8413.11 or 8413.19	84132000		0%	Cat B (10 yrs)
841330	Pumps; fuel, lubricating or cooling medium pumps for internal combustion piston engines	84133080		0%	Cat B (10 yrs)
841340	Pumps; concrete pumps	84134000		0%	Cat B (10 yrs)
841350	Pumps; reciprocating positive displacement pumps, n.e.c. in heading no. 8413, for liquids	84135080		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
841360	Pumps; rotary positive displacement pumps, n.e.c. in heading no. 8413, for liquids	84136080		0%	Cat B (10 yrs)
841370	Pumps; centrifugal, n.e.c. in heading no. 8413, for liquids	84137089		0%	Cat B (10 yrs)
841381	Pumps and liquid elevators; n.e.c. in heading no. 8413	84138100		0%	Cat B (10 yrs)
841382	Liquid elevators	84138200		0%	Cat B (10 yrs)
841391	Pumps; parts thereof	84139100		0%	Cat B (10 yrs)
841392	Liquid elevators; parts thereof	84139200		0%	Cat B (10 yrs)
841410	Pumps; vacuum	84141089		0%	Cat B (10 yrs)
841420	Pumps; hand or foot-operated air pumps	84142080		0%	Cat B (10 yrs)
841430	Compressors; of a kind used in refrigerating equipment	84143089		0%	Cat B (10 yrs)
841440	Compressors; air compressors mounted on a wheeled chassis for towing	84144090		0%	Cat B (10 yrs)
841451	Fans; table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W	84145100		0%	Cat B (10 yrs)
841459	Fans; n.e.c. in item no. 8414.51	84145995		0%	Cat B (10 yrs)
841460	Hoods; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side not exceeding 120cm	84146000		0%	Cat B (10 yrs)
841480	Pumps and compressors; for air, vacuum or gas, n.e.c. in heading no. 8414	84148080		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
841490	Pumps and compressors; parts, of air or vacuum pumps, air or other gas compressors and fans, ventilating or recycling hoods incorporating a fan	84149000		0%	Cat B (10 yrs)
841510	Air conditioning machines; comprising a motor-driven fan and elements for changing the temperature and humidity, of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	84151090		9%	Cat E (excl)
841520	Air conditioning machines; comprising a motor driven fan and elements for changing the temperature and humidity, of a kind used for persons, in motor vehicles	84152000		9%	Cat E (excl)
841581	Air conditioning machines; containing a motor driven fan, other than window or wall types, incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	84158100		9%	Cat E (excl)
841582	Air conditioning machines; containing a motor driven fan, other than window or wall types, incorporating a refrigerating unit	84158200		9%	Cat E (excl)
841583	Air conditioning machines; containing a motor driven fan, other than window or wall types, not incorporating a refrigerating unit	84158300		9%	Cat E (excl)
841590	Air conditioning machines; with motor driven fan and elements for temperature control, parts thereof	84159000		9%	Cat E (excl)
841610	Furnaces; furnace burners, for liquid fuel	84161090		0%	Cat B (10 yrs)
841620	Furnaces; furnace burners, for pulverized solid fuel or gas, including combination burners	84162080		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
841630	Furnace accessories; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	84163000		0%	Cat B (10 yrs)
841690	Furnaces; parts of furnace burners, for liquid fuel, pulverized solid fuel or gas, mechanical stokers, grates, ash dischargers and the like	84169000		0%	Cat B (10 yrs)
841710	Furnaces and ovens; non-electric, for the roasting, melting or other heat-treatment of ores, pyrites or of metals, for industrial or laboratory use	84171000		0%	Cat B (10 yrs)
841720	Ovens; non-electric, bakery ovens, including biscuit ovens	84172090		0%	Cat B (10 yrs)
841780	Furnaces and ovens; including incinerators, non-electric, for industrial or laboratory use, n.e.c. in heading no. 8417	84178070		0%	Cat B (10 yrs)
841790	Furnaces and ovens; parts of non-electric furnaces and ovens (including incinerators), of industrial or laboratory use	84179000		0%	Cat B (10 yrs)
841810	Refrigerators and freezers; combined refrigerator-freezers, fitted with separate external doors, electric or other	84181080		0%	Cat B (10 yrs)
841821	Refrigerators; for household use, compression-type, electric or other	84182199		0%	Cat B (10 yrs)
841829	Refrigerators; household, electric or not, other than compression-type	84182900		0%	Cat B (10 yrs)
841830	Freezers; of the chest type, not exceeding 800l capacity	84183080		0%	Cat B (10 yrs)
841840	Freezers; of the upright type, not exceeding 900l capacity	84184080		0%	Cat B (10 yrs)
841850	Furniture incorporating refrigerating or freezing equipment; for storage and display, n.e.c. in item no. 8418.1, 8418.2, 8418.3 or 8418.4 (chests, cabinets, display counters, show-cases and the like)	84185090		0%	Cat B (10 yrs)
841861	Heat pumps; other than air conditioning machines of heading no. 8415	84186100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
841869	Refrigerating or freezing equipment; n.e.c. in heading no. 8418	84186900		0%	Cat B (10 yrs)
841891	Refrigerating or freezing equipment; parts, furniture designed to receive refrigerating or freezing equipment	84189100		0%	Cat B (10 yrs)
841899	Refrigerating or freezing equipment; parts thereof, other than furniture	84189990		0%	Cat B (10 yrs)
841911	Heaters; instantaneous gas water heaters, for domestic or other purposes	84191100		19%	Cat C (15 yrs)
841919	Heaters; instantaneous or storage water heaters, non-electric, other than instantaneous gas water heaters	84191900		19%	Cat C (15 yrs)
841920	Sterilizers; for medical, surgical or laboratory use, not used for domestic purposes	84192000		19%	Cat C (15 yrs)
841931	Dryers; for agricultural products, not used for domestic purposes	84193100		19%	Cat C (15 yrs)
841932	Dryers; for wood, paper pulp, paper or paperboard, not used for domestic purposes	84193200		19%	Cat C (15 yrs)
841939	Dryers; for products n.e.c. in heading no. 8419, not used for domestic purposes	84193900		19%	Cat C (15 yrs)
841940	Distilling or rectifying plant; not used for domestic purposes	84194000		19%	Cat C (15 yrs)
841950	Heat exchange units; not used for domestic purposes	84195080		19%	Cat C (15 yrs)
841960	Machinery; for liquefying air or gas, not used for domestic purposes	84196000		19%	Cat C (15 yrs)
841981	Machinery, plant and equipment; for making hot drinks, for cooking or heating food	84198180		19%	Cat C (15 yrs)
841989	Machinery, plant and laboratory equipment; for treating materials by change of temperature, other than for making hot drinks or cooking or heating food	84198998		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
841990	Machinery, plant and laboratory equipment; parts of equipment for treating materials by a process involving a change of temperature	84199085		19%	Cat C (15 yrs)
842010	Machines; calendering or other rolling machines, for other than metal or glass	84201089		0%	Cat B (10 yrs)
842091	Machines; parts, cylinders for calendering or other rolling machines, for other than metal or glass	84209180		0%	Cat B (10 yrs)
842099	Machines; parts, (other than cylinders), for calendering or other rolling machines, for other than metal or glass	84209900		0%	Cat B (10 yrs)
842111	Centrifuges; cream separators	84211100		0%	Cat B (10 yrs)
842112	Centrifuges; clothes-dryers	84211200		0%	Cat B (10 yrs)
842119	Centrifuges; n.e.c. in heading no. 8421, including centrifugal dryers (but not clothes-dryers)	84211970		0%	Cat B (10 yrs)
842121	Machinery; for filtering or purifying water	84212100		0%	Cat B (10 yrs)
842122	Machinery; for filtering or purifying beverages other than water	84212200		0%	Cat B (10 yrs)
842123	Machinery; filtering or purifying machinery, oil or petrol filters for internal combustion engines	84212300		0%	Cat B (10 yrs)
842129	Machinery; for filtering or purifying liquids, n.e.c. in item no. 8421.2	84212980		0%	Cat B (10 yrs)
842131	Machinery; intake air filters for internal combustion engines	84213100		0%	Cat B (10 yrs)
842139	Machinery; for filtering or purifying gases, other than intake air filters for internal combustion engines	84213985		0%	Cat B (10 yrs)
842191	Centrifuges; parts thereof, including parts for centrifugal dryers	84219100		0%	Cat B (10 yrs)
842199	Machinery; parts for filtering or purifying liquids or gases	84219990		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
842211	Dish washing machines; of the household type	84221100		0%	Cat B (10 yrs)
842219	Dish washing machines; of other than household type	84221900		0%	Cat B (10 yrs)
842220	Machinery; for cleaning or drying bottles or other containers	84222000		0%	Cat B (10 yrs)
842230	Machinery; for filling, closing, sealing, capsuling or labelling bottles, cans, bags or other containers, machinery for aerating beverages	84223000		0%	Cat B (10 yrs)
842240	Machinery; for packing or wrapping	84224000		0%	Cat B (10 yrs)
842290	Machinery; parts of machinery of heading no. 8422	84229090		0%	Cat B (10 yrs)
842310	Weighing machines; personal (including baby scales) and household scales	84231090		0%	Cat B (10 yrs)
842320	Weighing machines; scales for continuous weighing of goods on conveyors	84232090		0%	Cat B (10 yrs)
842330	Weighing machines; constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	84233090		0%	Cat B (10 yrs)
842381	Weighing machines; having a maximum weighing capacity not exceeding 30kg (excluding balances of a sensitivity of 5cg or better)	84238180		0%	Cat B (10 yrs)
842382	Weighing machines; having a maximum weighing capacity exceeding 30kg but not exceeding 5000kg	84238289		0%	Cat B (10 yrs)
842389	Weighing machines; having a maximum weighing capacity exceeding 5000kg	84238980		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
842390	Weighing machines; weights of all kinds, parts of weighing machinery	84239090		0%	Cat B (10 yrs)
842410	Fire extinguishers; whether or not charged	84241000		0%	Cat B (10 yrs)
842420	Spray guns and similar appliances	84242000		0%	Cat B (10 yrs)
842430	Mechanical appliances; steam or sand blasting machines and similar jet projecting machines	84243090		0%	Cat B (10 yrs)
842441	Mechanical appliances; agricultural or horticultural sprayers; portable sprayers	84244100		0%	Cat B (10 yrs)
842449	Mechanical appliances; agricultural or horticultural sprayers; other than portable sprayers	84244990		0%	Cat B (10 yrs)
842482	Mechanical appliances; agricultural or horticultural, n.e.c. in heading 8424	84248290		0%	Cat B (10 yrs)
842489	Mechanical appliances; for projecting, dispersing or spraying liquids or powders, for other than agricultural or horticultural use, whether or not hand operated	84248970		0%	Cat B (10 yrs)
842490	Mechanical appliances; parts of machines projecting, dispersing or spraying liquids or powders, whether or not hand-operated	84249080		0%	Cat B (10 yrs)
842511	Pulley tackle and hoists; powered by an electric motor (excluding skip hoists or hoists of a kind used for raising vehicles)	84251100		0%	Cat B (10 yrs)
842519	Pulley tackle and hoists; not powered by an electric motor (excluding skip hoists or hoists of a kind used for raising vehicles)	84251900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
842531	Winches; capstans; powered by an electric motor	84253100		0%	Cat B (10 yrs)
842539	Winches; capstans; not powered by an electric motor	84253900		0%	Cat B (10 yrs)
842541	Jacks; built-in jacking systems of a type used in garages, for raising vehicles	84254100		0%	Cat B (10 yrs)
842542	Jacks and hoists; hydraulic, of a kind used for raising vehicles	84254200		0%	Cat B (10 yrs)
842549	Jacks and hoists; (other than hydraulic), of a kind used for raising vehicles	84254900		0%	Cat B (10 yrs)
842611	Cranes; overhead travelling cranes on fixed support	84261100		0%	Cat B (10 yrs)
842612	Cranes; mobile lifting frames on tyres and straddle carriers	84261200		0%	Cat B (10 yrs)
842619	Cranes; transporter, gantry and bridge cranes	84261900		0%	Cat B (10 yrs)
842620	Cranes; tower cranes	84262000		0%	Cat B (10 yrs)
842630	Cranes; portal or pedestal jib cranes	84263000		0%	Cat B (10 yrs)
842641	Cranes; self-propelled derricks and cranes, on tyres, n.e.c. in heading no. 8426	84264100		0%	Cat B (10 yrs)
842649	Cranes; self-propelled derricks and cranes, not on tyres, n.e.c. in heading no. 8426	84264900		0%	Cat B (10 yrs)
842691	Cranes and derricks; designed for mounting on road vehicles	84269190		0%	Cat B (10 yrs)
842699	Cranes and derricks; for other than mounting on road vehicles, n.e.c. in heading no. 8426	84269900		0%	Cat B (10 yrs)
842710	Fork-lift and other works trucks; fitted with lifting or handling equipment, self-propelled by electric motor	84271090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
842720	Fork-lift and other works trucks; fitted with lifting or handling equipment, self-propelled by other than electric motor	84272090		0%	Cat B (10 yrs)
842790	Fork-lift and other works trucks; fitted with lifting or handling equipment, not self-propelled	84279000		0%	Cat B (10 yrs)
842810	Lifts and skip hoists	84281080		0%	Cat B (10 yrs)
842820	Elevators and conveyors; pneumatic	84282080		0%	Cat B (10 yrs)
842831	Elevators and conveyors; continuous-action, for goods and materials, specially designed for underground use, n.e.c. in item no. 8428.20	84283100		0%	Cat B (10 yrs)
842832	Elevators and conveyors; continuous-action, for goods or materials, bucket type, n.e.c. in item no. 8428.20 or 8428.31	84283200		0%	Cat B (10 yrs)
842833	Elevators and conveyors; continuous-action, for goods or materials, belt type, n.e.c. in item no. 8428.20 or 8428.31	84283300		0%	Cat B (10 yrs)
842839	Elevators and conveyors; continuous-action, for goods or materials, n.e.c. in item no. 8428.20, 8428.31, 8428.32 or 8428.33	84283990		0%	Cat B (10 yrs)
842840	Escalators and moving walkways	84284000		0%	Cat B (10 yrs)
842860	Teleferics, chair-lifts, ski-draglines, traction mechanisms for funiculars	84286000		0%	Cat B (10 yrs)
842890	Lifting, handling, loading or unloading machinery; n.e.c. in heading no. 8425, 8426, 8427 or 8428	84289090		0%	Cat B (10 yrs)
842911	Bulldozers and angledozers; self-propelled, track laying	84291100		0%	Cat B (10 yrs)
842919	Bulldozers and angledozers; self-propelled, other than track laying	84291900		0%	Cat B (10 yrs)
842920	Graders and levellers	84292000		0%	Cat B (10 yrs)
842930	Scrapers; self-propelled	84293000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
842940	Tamping machines and road rollers; self-propelled	84294090		0%	Cat B (10 yrs)
842951	Front-end shovel loaders	84295199		0%	Cat B (10 yrs)
842952	Mechanical shovels, excavators and shovel loaders; with a 360 degree revolving super structure	84295290		0%	Cat B (10 yrs)
842959	Mechanical shovels, excavators and shovel loaders; n.e.c. in item no. 8429.50	84295900		0%	Cat B (10 yrs)
843010	Pile-drivers and pile-extractors	84301000		0%	Cat B (10 yrs)
843020	Snow-ploughs and snow-blowers	84302000		0%	Cat B (10 yrs)
843031	Coal or rock cutters and tunnelling machinery; self-propelled	84303100		0%	Cat B (10 yrs)
843039	Coal or rock cutters and tunnelling machinery; not self-propelled	84303900		0%	Cat B (10 yrs)
843041	Boring or sinking machinery; self-propelled, n.e.c. in heading no. 8430	84304100		0%	Cat B (10 yrs)
843049	Boring and sinking machinery; not self-propelled	84304900		0%	Cat B (10 yrs)
843050	Machinery; for handling earth, minerals or ores, self-propelled, n.e.c. in heading no. 8430	84305000		0%	Cat B (10 yrs)
843061	Machinery; for tamping or compacting, not self-propelled	84306100		0%	Cat B (10 yrs)
843069	Machinery; for moving, levelling, scraping, grading, excavating earth minerals or ores; not self propelled n.e.c in 84.30	84306900		0%	Cat B (10 yrs)
843110	Machinery; parts of the machinery of heading no. 8425	84311000		0%	Cat B (10 yrs)
843120	Machinery; parts of the machinery of heading no. 8427	84312000		0%	Cat B (10 yrs)
843131	Lifts, skip hoists or escalators; parts thereof	84313100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
843139	Machinery; parts of the machinery of heading no. 8428, (other than lifts, skip hoists or escalators)	84313900		0%	Cat B (10 yrs)
843141	Machinery parts; buckets, shovels, grabs and grips, for the machinery of heading no. 8426 and 8430	84314100		0%	Cat B (10 yrs)
843142	Machinery parts; bulldozer or angledozer blades	84314200		0%	Cat B (10 yrs)
843143	Boring or sinking machinery; parts of the machinery of item no. 8430.41 or 8430.41	84314300		0%	Cat B (10 yrs)
843149	Machinery; parts of machines handling earth, minerals or ores and n.e.c. in heading no. 8431	84314980		0%	Cat B (10 yrs)
843210	Ploughs; for soil preparation	84321000		0%	Cat B (10 yrs)
843221	Harrows; disc harrows	84322100		0%	Cat B (10 yrs)
843229	Harrows; (excluding disc), scarifiers, cultivators, weeders and hoes	84322990		0%	Cat B (10 yrs)
843231	Seeders, planters and transplanters; no-till direct seeders, planters and transplanters	84323100		0%	Cat B (10 yrs)
843239	Seeders, planters and transplanters; other than no-till direct seeders, planters and transplanters	84323990		0%	Cat B (10 yrs)
843241	Spreaders and distributors; for manure and fertilizers, for agricultural, horticultural or forestry use; manure spreaders	84324100		0%	Cat B (10 yrs)
843242	Spreaders and distributors; for manure and fertilizers, for agricultural, horticultural or forestry use; fertiliser distributors	84324200		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
843280	Rollers; for lawns or sports-grounds	84328000		0%	Cat B (10 yrs)
843290	Machinery; parts of machinery for soil preparation or cultivation or for rollers for lawns or sports-grounds	84329000		0%	Cat B (10 yrs)
843311	Mowers; lawn, parks or sports-grounds, powered, with the cutting device rotating in a horizontal plane	84331190		0%	Cat B (10 yrs)
843319	Mowers; for lawns, parks or sports-grounds, other than with the cutting device rotating in a horizontal plane	84331990		0%	Cat B (10 yrs)
843320	Mowers; n.e.c. in item no. 8433.1 (including cutter bars for tractor mounting)	84332090		0%	Cat B (10 yrs)
843330	Haymaking machinery	84333000		0%	Cat B (10 yrs)
843340	Balers; straw or fodder balers, including pick-up balers	84334000		0%	Cat B (10 yrs)
843351	Combine harvester-threshers	84335100		0%	Cat B (10 yrs)
843352	Threshing machinery; other than combine harvester-threshers	84335200		0%	Cat B (10 yrs)
843353	Harvesting machinery; for roots or tubers	84335390		0%	Cat B (10 yrs)
843359	Harvesting machinery; n.e.c. in heading no. 8433	84335985		0%	Cat B (10 yrs)
843360	Machines; for cleaning, sorting or grading eggs, fruit or other agricultural produce	84336000		0%	Cat B (10 yrs)
843390	Harvesting machinery; parts, including parts of threshing machinery, straw or fodder balers and grass or hay mowers	84339000		0%	Cat B (10 yrs)
843410	Milking machines	84341000		0%	Cat B (10 yrs)
843420	Dairy machinery	84342000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
843490	Milking machines and dairy machinery; parts thereof	84349000		0%	Cat B (10 yrs)
843510	Presses, crushers and similar machinery; used in the manufacture of wine, cider, fruit juices or similar beverages	84351000		0%	Cat B (10 yrs)
843590	Presses, crushers and similar machinery; parts, used in the manufacture of wine, cider, fruit juices or similar beverages	84359000		0%	Cat B (10 yrs)
843610	Machinery; for preparing animal feeding stuffs	84361000		0%	Cat B (10 yrs)
843621	Poultry incubators and brooders	84362100		0%	Cat B (10 yrs)
843629	Poultry-keeping machinery; other than incubators and brooders	84362900		0%	Cat B (10 yrs)
843680	Machinery; for agricultural, horticultural or forestry use and n.e.c. in heading no. 8436	84368090		0%	Cat B (10 yrs)
843691	Machinery; parts of poultry-keeping machinery or poultry incubators and brooders	84369100		0%	Cat B (10 yrs)
843699	Machinery; parts of that machinery for agricultural, horticultural or forestry use n.e.c. in heading no. 8436	84369900		0%	Cat B (10 yrs)
843710	Machines; for cleaning, sorting or grading seed, grain or dried leguminous vegetables	84371000		0%	Cat B (10 yrs)
843780	Machinery; for use in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery	84378000		0%	Cat B (10 yrs)
843790	Machines; parts of those for cleaning, sorting or grading seed, grain or dried leguminous vegetables or for milling or working cereals or dried leguminous vegetables (not farm-type machinery)	84379000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
843810	Machinery; industrial, for bakery and for the manufacture of macaroni, spaghetti or similar products	84381090		0%	Cat B (10 yrs)
843820	Machinery; industrial, for the manufacture of confectionery, cocoa or chocolate	84382000		0%	Cat B (10 yrs)
843830	Machinery; industrial, for sugar manufacture	84383000		0%	Cat B (10 yrs)
843840	Machinery; industrial, brewery machinery	84384000		0%	Cat B (10 yrs)
843850	Machinery; industrial, for the preparation of meat or poultry	84385000		0%	Cat B (10 yrs)
843860	Machinery; industrial, for the preparation of fruits, nuts or vegetables	84386000		0%	Cat B (10 yrs)
843880	Machinery; used in the industrial preparation or manufacture of food or drink, n.e.c. in heading no. 8438	84388099		0%	Cat B (10 yrs)
843890	Machinery; parts of those machines used in the industrial preparation or manufacture of food or drink	84389000		0%	Cat B (10 yrs)
843910	Machinery; for making pulp of fibrous cellulosic material	84391000		0%	Cat B (10 yrs)
843920	Machinery; for making paper or paperboard	84392000		0%	Cat B (10 yrs)
843930	Machinery; for finishing paper or paperboard	84393000		0%	Cat B (10 yrs)
843991	Machinery; parts of machinery for making pulp of fibrous cellulosic material	84399100		0%	Cat B (10 yrs)
843999	Machinery; parts of machinery for making or finishing paper or paperboard	84399900		0%	Cat B (10 yrs)
844010	Book-binding machinery; including book-sewing machines	84401090		0%	Cat B (10 yrs)
844090	Book-binding machinery; including book-sewing machines, parts thereof	84409000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
844110	Machines; cutting, of all kinds, for making up paper pulp, paper or paperboard	84411070		0%	Cat B (10 yrs)
844120	Machines; for making bags, sacks or envelopes of paper pulp, paper or paperboard	84412000		0%	Cat B (10 yrs)
844130	Machines; for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding), of paper pulp, paper or paperboard	84413000		0%	Cat B (10 yrs)
844140	Machines; for moulding articles, in paper pulp, paper or paperboard	84414000		0%	Cat B (10 yrs)
844180	Machinery; n.e.c. in heading no. 8441, for making up paper pulp, paper or paperboard	84418000		0%	Cat B (10 yrs)
844190	Machinery; parts of machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	84419090		0%	Cat B (10 yrs)
844230	Machinery, apparatus and equipment (excluding machines of heading no. 8456 to 8465) for preparing or making printing components	84423000		0%	Cat B (10 yrs)
844240	Machinery, apparatus and equipment (excluding machines of heading no. 8456 to 8465) for preparing or making printing components; parts thereof	84424000		0%	Cat B (10 yrs)
844250	Plates, cylinders and other printing components; lithographic stones prepared for printing purposes (for example, planed, grained or polished)	84425000		0%	Cat B (10 yrs)
844311	Printing machinery; offset, reel-fed	84431100		0%	Cat B (10 yrs)
844312	Printing machinery; offset, sheet-fed, office type (sheet size not exceeding 22 x 36cm in the unfolded state)	84431200		0%	Cat B (10 yrs)
844313	Printing machinery; offset, n.e.c. in item no. 8443.1	84431390		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
844314	Printing machinery; letterpress, reel-fed, excluding flexographic printing	84431400		0%	Cat B (10 yrs)
844315	Printing machinery; letterpress, other than reel-fed, excluding flexographic printing	84431500		0%	Cat B (10 yrs)
844316	Printing machinery; flexographic	84431600		0%	Cat B (10 yrs)
844317	Printing machinery; gravure	84431700		0%	Cat B (10 yrs)
844319	Printing machinery; used for printing by means of plates, cylinders and other printing components of heading 84.42, n.e.c. in item no. 8443.1	84431970		0%	Cat B (10 yrs)
844331	Printing, copying, and facsimile machines; machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	84433100		0%	Cat B (10 yrs)
844332	Printing, copying, and facsimile machines; single-function printing, copying or facsimile machines, capable of connecting to an automatic data processing machine or to a network	84433280		0%	Cat B (10 yrs)
844339	Printing, copying, and facsimile machines; single-function printing, copying or facsimile machines, not capable of connecting to an automatic data processing machine or to a network	84433900		0%	Cat B (10 yrs)
844391	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442; parts and accessories	84439199		0%	Cat B (10 yrs)
844399	Printing machinery; parts and accessories, n.e.c. in item no. 8443.91	84439990		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
844400	Textile machinery; for extruding, drawing, texturing or cutting man-made textile materials	84440090		0%	Cat B (10 yrs)
844511	Textile machinery; carding machines for preparing textile fibres	84451100		0%	Cat B (10 yrs)
844512	Textile machinery; combing machines for preparing textile fibres	84451200		0%	Cat B (10 yrs)
844513	Textile machinery; drawing or roving machines for preparing textile fibres	84451300		0%	Cat B (10 yrs)
844519	Textile machinery; n.e.c. in heading no. 8445, for preparing textile fibres	84451900		0%	Cat B (10 yrs)
844520	Textile machinery; spinning machines	84452000		0%	Cat B (10 yrs)
844530	Textile machinery; doubling or twisting machines	84453000		0%	Cat B (10 yrs)
844540	Textile machinery; winding (including weft-winding) or reeling machines	84454000		0%	Cat B (10 yrs)
844590	Textile machinery; involved in textile fibre or textile yarn preparation and n.e.c. in heading no. 8445	84459000		0%	Cat B (10 yrs)
844610	Weaving machines (looms); for weaving fabrics of a width 30cm or less	84461000		0%	Cat B (10 yrs)
844621	Weaving machines (looms); for weaving fabrics of a width exceeding 30cm, shuttle type, power looms	84462100		0%	Cat B (10 yrs)
844629	Weaving machines (looms); for weaving fabrics of a width exceeding 30cm, shuttle type, other than power looms	84462900		0%	Cat B (10 yrs)
844630	Weaving machines (looms); for weaving fabrics of a width exceeding 30cm, shuttleless type	84463000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
844711	Knitting machines; circular, with cylinder diameter not exceeding 165mm	84471100		0%	Cat B (10 yrs)
844712	Knitting machines; circular, with cylinder diameter exceeding 165mm	84471200		0%	Cat B (10 yrs)
844720	Knitting machines; flat, stitch-bonding machines	84472080		0%	Cat B (10 yrs)
844790	Machines; for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting	84479000		0%	Cat B (10 yrs)
844811	Machinery, auxiliary; dobbies and jacquards, card reducing, copying, punching or assembling machines for use therewith	84481100		0%	Cat B (10 yrs)
844819	Machinery, auxiliary; for machines of heading no. 8444, 8445, 8446 or 8447, n.e.c. in item no. 8448.11	84481900		0%	Cat B (10 yrs)
844820	Machines; parts and accessories of machines or auxiliary machinery of heading no. 8444	84482000		0%	Cat B (10 yrs)
844831	Machines, card clothing; parts and accessories	84483100		0%	Cat B (10 yrs)
844832	Machines; parts and accessories of machines or auxiliary machinery for preparing textile fibres, other than card clothing	84483200		0%	Cat B (10 yrs)
844833	Machines; parts and accessories of machines or auxiliary machinery, spindles, spindle flyers, spinning rings and ring travellers	84483300		0%	Cat B (10 yrs)
844839	Machines; parts and accessories of machines or auxiliary machinery of heading no. 8445, n.e.c. in item no. 8448.3	84483900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
844842	Weaving machines (looms); parts including their auxiliary machinery, and accessories thereof, reeds for looms, healds and heald-frames	84484200		0%	Cat B (10 yrs)
844849	Weaving machines (looms); parts including their auxiliary machinery, and accessories thereof n.e.c. in item no. 8448.4	84484900		0%	Cat B (10 yrs)
844851	Machines; parts and accessories of machines of heading no. 8447 or auxiliary machinery, sinkers, needles and other articles used in forming stitches	84485190		0%	Cat B (10 yrs)
844859	Machines; parts and accessories of machines or auxiliary machinery of heading no. 8447, other than sinkers, needles and other articles used in forming stitches	84485900		0%	Cat B (10 yrs)
844900	Machinery; for manufacture or finishing felt or non-wovens in the piece or in shapes, including machinery for making felt hats, blocks for making hats	84490000		0%	Cat B (10 yrs)
845011	Washing machines; household or laundry-type, fully-automatic, (of a dry linen capacity not exceeding 10kg)	84501190		19%	Cat E (excl)
845012	Washing machines; household or laundry-type, with built-in centrifugal drier, (not fully-automatic), of a dry linen capacity not exceeding 10kg	84501200		19%	Cat E (excl)
845019	Washing machines; household or laundry-type, not fully-automatic, without built-in centrifugal drier, of a dry linen capacity not exceeding 10kg	84501900		19%	Cat E (excl)
845020	Washing machines; household or laundry-type, of a dry linen capacity exceeding 10kg	84502000		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
845090	Washing machines; parts for household or laundry-type	84509000		19%	Cat E (excl)
845110	Dry-cleaning machines	84511000		33%	Cat D (20 yrs)
845121	Drying machines; of a dry linen capacity not exceeding 10kg	84512100		33%	Cat D (20 yrs)
845129	Drying machines; of a dry linen capacity exceeding 10kg	84512900		33%	Cat D (20 yrs)
845130	Ironing machines and presses (including fusing presses)	84513000		33%	Cat D (20 yrs)
845140	Machines; for washing, bleaching or dyeing	84514000		33%	Cat D (20 yrs)
845150	Machines; for reeling, unreeling, folding, cutting or pinking textile fabrics	84515000		33%	Cat D (20 yrs)
845180	Machinery; for wringing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles; for applying paste to base fabric used in manufacture of floor coverings	84518080		33%	Cat D (20 yrs)
845190	Machinery; parts, of the machinery of heading no. 8451	84519000		33%	Cat D (20 yrs)
845210	Sewing machines; of the household type	84521090		9%	Cat E (excl)
845221	Sewing machines; (not household type), automatic units	84522100		9%	Cat C (15 yrs)
845229	Sewing machines; not household or automatic unit type	84522900		9%	Cat C (15 yrs)
845230	Sewing machine needles	84523000		9%	Cat C (15 yrs)
845290	Sewing machines; furniture, bases and covers for sewing machines and parts thereof, and other parts of sewing machines	84529000		9%	Cat C (15 yrs)
845310	Machinery; for preparing, tanning or working hides, skins or leather, other than sewing machines	84531000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
845320	Machinery; for making or repairing footwear, other than sewing machines	84532000		0%	Cat B (10 yrs)
845380	Machinery; for making or repairing articles of hides, skins or leather, other than sewing machines	84538000		0%	Cat B (10 yrs)
845390	Machinery; parts of those for preparing, tanning or working hides, skins or leather, for making or repairing footwear or other articles of hides, skin or leather, other than sewing machines	84539000		0%	Cat B (10 yrs)
845410	Converters; of a type used in metallurgy or in metal foundries	84541000		0%	Cat B (10 yrs)
845420	Ingot moulds and ladles; of a kind used in metallurgy or in metal foundries	84542000		0%	Cat B (10 yrs)
845430	Casting machines; of a kind used in metallurgy or in metal foundries	84543090		0%	Cat B (10 yrs)
845490	Machines; parts of converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries	84549000		0%	Cat B (10 yrs)
845510	Metal-rolling mills; tube mills	84551000		0%	Cat B (10 yrs)
845521	Metal-rolling mills; hot or combination hot and cold rolling mills	84552100		0%	Cat B (10 yrs)
845522	Metal-rolling mills; cold	84552200		0%	Cat B (10 yrs)
845530	Metal-rolling mills; rolls thereof	84553090		0%	Cat B (10 yrs)
845590	Metal-rolling mills; parts thereof	84559000		0%	Cat B (10 yrs)
845611	Machine-tools; for working any material by removal of material; operated by laser	84561190		0%	Cat B (10 yrs)
845612	Machine-tools; for working any material by removal of material; operated by other light or photon beam processes (not laser)	84561290		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
845620	Machine-tools; for working any material by removal of material, operated by ultrasonic processes	84562000		0%	Cat B (10 yrs)
845630	Machine-tools; for working any material by removal of material, operated by electro-discharge processes	84563090		0%	Cat B (10 yrs)
845640	Machine tools; for working any material by removal of material; operated by plasma arc processes;	84564000		0%	Cat B (10 yrs)
845650	Machine tools; for working any material by removal of material; operated by water-jet cutting machines	84565000		0%	Cat B (10 yrs)
845690	Machine tools; for working any material by removal of material; operated by other processes n.e.c. in heading 8456	84569000		0%	Cat B (10 yrs)
845710	Machining centres; for working metal	84571090		0%	Cat B (10 yrs)
845720	Machines; unit construction machines (single station), for working metal	84572000		0%	Cat B (10 yrs)
845730	Metal machines; multi-station transfer machines, for working metal	84573090		0%	Cat B (10 yrs)
845811	Lathes; for removing metal, horizontal, numerically controlled	84581180		0%	Cat B (10 yrs)
845819	Lathes; for removing metal, horizontal, other than numerically controlled	84581900		0%	Cat B (10 yrs)
845891	Lathes; for removing metal, numerically controlled, other than horizontal lathes	84589180		0%	Cat B (10 yrs)
845899	Lathes; for removing metal, other than horizontal or numerically controlled lathes	84589900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
845910	Machine-tools; way-type unit head machines, for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading no. 8458	84591000		0%	Cat B (10 yrs)
845921	Machine-tools; for drilling by removing metal, numerically controlled	84592100		0%	Cat B (10 yrs)
845929	Machine-tools; for drilling by removing metal, other than numerically controlled	84592900		0%	Cat B (10 yrs)
845931	Machine-tools; for boring-milling by removing metal, numerically controlled	84593100		0%	Cat B (10 yrs)
845939	Machine-tools; for boring-milling by removing metal, other than numerically controlled	84593900		0%	Cat B (10 yrs)
845941	Machine-tools; for boring by removing metal, numerically controlled boring machines, n.e.c. in heading 8459	84594100		0%	Cat B (10 yrs)
845949	Machine-tools; for boring by removing metal, not numerically controlled boring machines, n.e.c. in heading 8459	84594900		0%	Cat B (10 yrs)
845951	Machine-tools; for milling by removing metal, knee-type, numerically controlled	84595100		0%	Cat B (10 yrs)
845959	Machine-tools; for milling by removing metal, knee-type, other than numerically controlled	84595900		0%	Cat B (10 yrs)
845961	Machine-tools; for milling by removing metal, (not knee-type), numerically controlled	84596190		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
845969	Machine-tools; for milling by removing metal, not knee-type, other than numerically controlled	84596990		0%	Cat B (10 yrs)
845970	Machine-tools; for threading or tapping by removing metal	84597000		0%	Cat B (10 yrs)
846012	Machine-tools; flat-surface grinding machines, numerically controlled	84601200		0%	Cat B (10 yrs)
846019	Machine-tools; flat-surface grinding machines, other than numerically controlled	84601900		0%	Cat B (10 yrs)
846022	Machine-tools; grinding machines (excluding flat-surface), centreless, numerically controlled	84602200		0%	Cat B (10 yrs)
846023	Machine-tools; cylindrical grinding machines (excluding flat-surface and centreless), numerically controlled	84602300		0%	Cat B (10 yrs)
846024	Machine-tools; grinding machines (excluding flat-surface, cylindrical and centreless), numerically controlled	84602400		0%	Cat B (10 yrs)
846029	Machine-tools; grinding machines (excluding flat-surface), other than numerically controlled	84602990		0%	Cat B (10 yrs)
846031	Machine-tools; sharpening (tool or cutter grinding) machines, numerically controlled	84603100		0%	Cat B (10 yrs)
846039	Machine-tools; sharpening (tool or cutter grinding) machines, other than numerically controlled	84603900		0%	Cat B (10 yrs)
846040	Machine-tools; for honing or lapping	84604090		0%	Cat B (10 yrs)
846090	Machine-tools; for deburring, grinding, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, n.e.c. in heading no. 8460	84609000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
846120	Machine-tools; shaping or slotting machines, working by removing metal, sintered metal carbides or cermets	84612000		0%	Cat B (10 yrs)
846130	Machine-tools; broaching machines, working by removing metal, sintered metal carbides or cermets	84613090		0%	Cat B (10 yrs)
846140	Machine-tools; gear cutting, gear grinding or gear finishing machines, working by removing metal, sintered metal carbides or cermets	84614090		0%	Cat B (10 yrs)
846150	Machine-tools; sawing or cutting-off machines, working by removing metal, sintered metal carbides or cermets	84615090		0%	Cat B (10 yrs)
846190	Machine-tools; planing machines, and other machine-tools n.e.c. in heading no. 8461; working by removing metal, sinistered metal carbides or cerments.	84619000		0%	Cat B (10 yrs)
846210	Machine-tools; forging or die-stamping machines (including presses) and hammers, for working metal	84621090		0%	Cat B (10 yrs)
846221	Machine-tools; bending, folding, straightening or flattening machines (including presses), numerically controlled, for working metal	84622180		0%	Cat B (10 yrs)
846229	Machine-tools; bending, folding, straightening or flattening machines (including presses), (other than numerically controlled), for working metal	84622998		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
846231	Machine-tools; shearing machines (including presses), (other than combined punching and shearing machines), numerically controlled, for working metal	84623100		0%	Cat B (10 yrs)
846239	Machine-tools; shearing machines (including presses), (other than combined punching and shearing machines, other than numerically controlled), for working metal	84623999		0%	Cat B (10 yrs)
846241	Machine-tools; punching or notching machines (including presses), including combined punching and shearing machines, numerically controlled, for working metal	84624190		0%	Cat B (10 yrs)
846249	Machine-tools; punching or notching machines (including presses), including combined punching and shearing machines, (not numerically controlled), for working metal	84624990		0%	Cat B (10 yrs)
846291	Machine-tools; presses for working metal or metal carbides, n.e.c. in heading no. 8462, hydraulic presses	84629180		0%	Cat B (10 yrs)
846299	Machine-tools; presses for working metal or metal carbides, n.e.c. in heading no. 8462, other than hydraulic presses	84629980		0%	Cat B (10 yrs)
846310	Machine-tools; for working metal, sintered metal carbides or cermets, without removing material, draw-benches for bars, tubes, profiles, wire or the like	84631090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
846320	Machine-tools; for working metal, sintered metal carbides or cermets, without removing material, thread rolling machines	84632000		0%	Cat B (10 yrs)
846330	Machine-tools; machines for working wire, without removing material	84633000		0%	Cat B (10 yrs)
846390	Machine-tools; for working metal, sintered metal carbides or cermets, without removing material, n.e.c. in heading no. 8463	84639000		0%	Cat B (10 yrs)
846410	Machine-tools; sawing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	84641000		0%	Cat B (10 yrs)
846420	Machine-tools; grinding or polishing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass	84642080		0%	Cat B (10 yrs)
846490	Machine-tools; for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, (other than sawing, grinding or polishing machines)	84649000		0%	Cat B (10 yrs)
846510	Machine-tools; which can carry out different types of machining operations without tool change between such operations, for working wood, cork, bone, hard rubber, hard plastics or similar	84651090		0%	Cat B (10 yrs)
846520	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; machining centres	84652000		0%	Cat B (10 yrs)
846591	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; sawing machines	84659190		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
846592	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; planing, milling or moulding (by cutting) machines	84659200		0%	Cat B (10 yrs)
846593	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; grinding, sanding or polishing machines	84659300		0%	Cat B (10 yrs)
846594	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; bending or assembling machines	84659400		0%	Cat B (10 yrs)
846595	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; drilling or morticing machines	84659500		0%	Cat B (10 yrs)
846596	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; splitting, slicing or paring machines	84659600		0%	Cat B (10 yrs)
846599	Machine-tools; for working wood, cork, bone, hard rubber, hard plastics or similar hard materials; n.e.c. in heading no. 8465	84659900		0%	Cat B (10 yrs)
846610	Parts & accessories suited for use solely/principally with machines of headings 8456-8465; tool holders and self-opening dieheads	84661080		0%	Cat B (10 yrs)
846620	Parts & accessories suited for use solely/principally with machines of headings 8456-8465; work holders	84662098		0%	Cat B (10 yrs)
846630	Parts & accessories suited for use solely/principally with machines of headings 8456-8465; dividing heads and other special attachments for machines	84663000		0%	Cat B (10 yrs)
846691	Parts & accessories suited for use solely/principally for the machines of heading no. 8464, n.e.c. in heading no. 8466	84669195		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
846692	Parts & accessories suited for use solely/principally for the machines of heading no. 8465, n.e.c. in heading no. 8466	84669280		0%	Cat B (10 yrs)
846693	Parts & accessories suited for use solely/principally with machines of headings 8456-8465; n.e.c. in heading no. 8466	84669360		0%	Cat B (10 yrs)
846694	Machine-tools; parts and accessories, for the machines of heading no. 8462 or 8463, n.e.c. in heading no. 8466	84669400		0%	Cat B (10 yrs)
846711	Tools; for working in the hand, pneumatic, rotary type (including combined rotary-percussion)	84671190		0%	Cat B (10 yrs)
846719	Tools; for working in the hand, pneumatic, other than rotary type	84671900		0%	Cat B (10 yrs)
846721	Tools; for working in the hand, with self-contained electric motor; drills of all kinds	84672199		0%	Cat B (10 yrs)
846722	Tools; for working in the hand, with self-contained electric motor; saws	84672290		0%	Cat B (10 yrs)
846729	Tools; for working in the hand, with self-contained electric motor; other than saws and drills	84672985		0%	Cat B (10 yrs)
846781	Tools; for working in the hand, chain saws with self-contained non-electric motor	84678100		0%	Cat B (10 yrs)
846789	Tools; for working in the hand, (other than chain saws), hydraulic or with self-contained non-electric motor, (not pneumatic)	84678900		0%	Cat B (10 yrs)
846791	Tools; for working in the hand, parts of chain saws, with self-contained non- electric motor	84679100		0%	Cat B (10 yrs)
846792	Tools; for working in the hand, parts of pneumatic tools	84679200		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
846799	Tools; for working in the hand, parts thereof for other than chain saws and pneumatic tools	84679900		0%	Cat B (10 yrs)
846810	Machinery and apparatus; hand-held blow pipes for soldering, brazing or welding, whether or not capable of cutting	84681000		0%	Cat B (10 yrs)
846820	Machinery and apparatus; gas operated machinery and apparatus n.e.c. in item no. 8468.10, for soldering, brazing or welding, whether or not capable of cutting	84682000		0%	Cat B (10 yrs)
846880	Machinery and apparatus; for soldering, brazing or welding, whether or not capable of cutting, n.e.c. in heading no. 8468	84688000		0%	Cat B (10 yrs)
846890	Machinery and apparatus; parts for soldering, brazing or welding, whether or not capable of cutting, parts thereof	84689000		0%	Cat B (10 yrs)
847010	Calculating machines; electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	84701000		19%	Cat C (15 yrs)
847021	Calculating machines; electronic, incorporating a printing device, needing an external source of power	84702100		19%	Cat C (15 yrs)
847029	Calculating machines; electronic, (not incorporating a printing device), needing an external power source	84702900		19%	Cat C (15 yrs)
847030	Calculating machines; non-electronic	84703000		19%	Cat C (15 yrs)
847050	Cash registers	84705000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
847090	Machines incorporating a calculating device; n.e.c. in heading no. 8470	84709000		19%	Cat C (15 yrs)
847130	Automatic data processing machines; portable, weighing not more than 10kg, consisting of at least a central processing unit, a keyboard and a display	84713000		9%	Cat E (excl)
847141	Automatic data processing machines; comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined, n.e.c. in item no. 8471.30	84714100		9%	Cat E (excl)
847149	Automatic data processing machines; presented in the form of systems, n.e.c. in item no. 8471.30 or 8471.41	84714900		9%	Cat E (excl)
847150	Units of automatic data processing machines; processing units other than those of item no. 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units or output units	84715000		9%	Cat E (excl)
847160	Units of automatic data processing machines; input or output units, whether or not containing storage units in the same housing	84716070		9%	Cat E (excl)
847170	Units of automatic data processing machines; storage units	84717098		9%	Cat E (excl)
847180	Units of automatic data processing machines; n.e.c. in item no. 8471.50, 8471.60 or 8471.70	84718000		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
847190	Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	84719000		9%	Cat E (excl)
847210	Office machines; duplicating machines	84721000		19%	Cat C (15 yrs)
847230	Office machines; for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	84723000		19%	Cat C (15 yrs)
847290	Office machines; not elsewhere classified	84729090		19%	Cat C (15 yrs)
847321	Calculating machines; parts and accessories of the electronic calculating machines of item no. 8470.10, 8470.21 or 8470.29 (other than covers, carrying cases and the like)	84732190		19%	Cat C (15 yrs)
847329	Machinery; parts and accessories of the machines of item no. 8470.30, 8470.50 or 8470.90 (other than covers, carrying cases and the like)	84732990		19%	Cat C (15 yrs)
847330	Machinery; parts and accessories (other than covers, carrying cases and the like) of the machines of heading no. 8471	84733080		19%	Cat C (15 yrs)
847340	Machinery; parts and accessories (other than covers, carrying cases and the like) of the machines of heading no. 8472	84734080		19%	Cat C (15 yrs)
847350	Machines; parts and accessories (other than covers, carrying cases and the like) equally suitable for use with machines of two or more of the headings 8470 to 8472	84735080		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
847410	Machines; for sorting, screening, separating or washing earth, stone, ores or other mineral substances	84741000		0%	Cat B (10 yrs)
847420	Machines; for crushing or grinding earth, stone, ores or other mineral substances	84742000		0%	Cat B (10 yrs)
847431	Machines; concrete or mortar mixers	84743100		0%	Cat B (10 yrs)
847432	Machines; for mixing mineral substances with bitumen	84743200		0%	Cat B (10 yrs)
847439	Machines; for mixing or kneading mineral substances, excluding concrete mixers and machines for mixing mineral substances with bitumen	84743900		0%	Cat B (10 yrs)
847480	Machines; for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials in powder or paste form, machines for forming foundry moulds of sand	84748090		0%	Cat B (10 yrs)
847490	Machines, for sorting, screening, separating, washing, crushing etc mineral substances, for agglomerating, shaping or moulding solid fuels, ceramic pastes etc, for forming foundry moulds of sand; parts	84749090		0%	Cat B (10 yrs)
847510	Machines; for assembling electric or electronic lamps, tubes, valves or flash- bulbs, in glass envelopes	84751000		0%	Cat B (10 yrs)
847521	Machines; for manufacturing or hot working glass or glassware, for making optical fibres and preforms thereof	84752100		0%	Cat B (10 yrs)
847529	Machines; for manufacturing or hot working glass or glassware, not for making optical fibres and preforms thereof	84752900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
847590	Machines; parts, of those for assembling electric or electronic lamps, tubes, valves or flash-bulbs, in glass envelopes and manufacturing or hot working glass or glassware	84759090		0%	Cat B (10 yrs)
847621	Machines; automatic beverage-vending machines, incorporating heating or refrigerating devices	84762100		0%	Cat B (10 yrs)
847629	Machines; automatic beverage-vending machines, not incorporating heating or refrigerating devices	84762900		0%	Cat B (10 yrs)
847681	Machines; automatic goods-vending machines, (e.g. postage stamp, cigarette, food or money-changing machines, excluding beverage-vending machines), incorporating heating or refrigerating devices	84768100		0%	Cat B (10 yrs)
847689	Machines; automatic goods-vending machines, (e.g. postage stamp, cigarette, food or money-changing machines, excluding beverage-vending machines), not incorporating heating or refrigerating devices	84768990		0%	Cat B (10 yrs)
847690	Machines; parts of automatic goods-vending machines	84769090		0%	Cat B (10 yrs)
847710	Machinery; injection-moulding machines, for working rubber or plastics or for the manufacture of products from these materials	84771000		0%	Cat B (10 yrs)
847720	Machinery; extruders, for working rubber or plastics or for the manufacture of products from these materials	84772000		0%	Cat B (10 yrs)
847730	Machinery; blow moulding machines, for working rubber or plastics or for the manufacture of products from these materials	84773000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
847740	Machinery; vacuum moulding machines and other thermoforming machines, for working rubber or plastics or for the manufacture of products from these materials	84774000		0%	Cat B (10 yrs)
847751	Machinery; for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	84775100		0%	Cat B (10 yrs)
847759	Machinery; for moulding or forming, for working rubber or plastics or for the manufacture of products from these materials, n.e.c. in this chapter	84775980		0%	Cat B (10 yrs)
847780	Machinery; for working rubber or plastics or for the manufacture of products from these materials, n.e.c. in this chapter	84778099		0%	Cat B (10 yrs)
847790	Machinery; parts of the machines of heading no. 8477, n.e.c. in item no. 8477.90	84779080		0%	Cat B (10 yrs)
847810	Machinery; for preparing or making up tobacco, n.e.c. in this chapter	84781000		0%	Cat B (10 yrs)
847890	Machinery; parts of those for preparing or making up tobacco, n.e.c. in this chapter	84789000		0%	Cat B (10 yrs)
847910	Machinery and mechanical appliances; for public works, building or the like	84791000		0%	Cat B (10 yrs)
847920	Machinery; for the extraction or preparation of animal or fixed vegetable fats or oils	84792000		0%	Cat B (10 yrs)
847930	Machinery and mechanical appliances; presses for the manufacture of particle or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	84793090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
847940	Machines; for making rope or cable	84794000		0%	Cat B (10 yrs)
847950	Machinery and mechanical appliances; industrial robots, n.e.c. or included	84795000		0%	Cat B (10 yrs)
847960	Machinery and mechanical appliances; evaporative air coolers	84796000		0%	Cat B (10 yrs)
847971	Machinery and mechanical appliances; passenger boarding bridges, of a kind used in airports	84797100		0%	Cat B (10 yrs)
847979	Machinery and mechanical appliances; passenger boarding bridges, other than of a kind used in airports	84797900		0%	Cat B (10 yrs)
847981	Machines and mechanical appliances; for treating metal, including electric wire coil-winders	84798100		0%	Cat B (10 yrs)
847982	Machines; for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	84798200		0%	Cat B (10 yrs)
847989	Machines and mechanical appliances; having individual functions, n.e.c. or included in this chapter	84798997		0%	Cat B (10 yrs)
847990	Machines and mechanical appliances; parts, of those having individual functions	84799070		0%	Cat B (10 yrs)
848010	Moulding boxes; for metal foundry	84801000		0%	Cat B (10 yrs)
848020	Mould bases; for metal, metal carbides, glass, mineral materials, rubber or plastics	84802000		0%	Cat B (10 yrs)
848030	Moulding patterns; for metal, metal carbides, glass, mineral materials, rubber or plastics	84803090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
848041	Moulds; for metal or metal carbides, injection or compression types	84804100		0%	Cat B (10 yrs)
848049	Moulds; for metal or metal carbides, other than injection or compression types	84804900		0%	Cat B (10 yrs)
848050	Moulds; for glass	84805000		0%	Cat B (10 yrs)
848060	Moulds; for mineral materials	84806000		0%	Cat B (10 yrs)
848071	Moulds; for rubber or plastics, injection or compression types	84807100		0%	Cat B (10 yrs)
848079	Moulds; for rubber or plastics, other than injection or compression types	84807900		0%	Cat B (10 yrs)
848110	Valves; pressure reducing, for pipes, boiler shells, tanks, vats or the like	84811099		0%	Cat B (10 yrs)
848120	Valves; for oleohydraulic or pneumatic transmissions	84812090		0%	Cat B (10 yrs)
848130	Valves; check (nonreturn) valves, for pipes, boiler shells, tanks, vats or the like	84813099		0%	Cat B (10 yrs)
848140	Valves; safety or relief valves, for pipes, boiler shells, tanks, vats or the like	84814090		0%	Cat B (10 yrs)
848180	Taps, cocks, valves and similar appliances; for pipes, boiler shells, tanks, vats or the like, including thermostatically controlled valves	84818099		0%	Cat B (10 yrs)
848190	Taps, cocks, valves and similar appliances; parts thereof	84819000		0%	Cat B (10 yrs)
848210	Ball bearings	84821090		0%	Cat B (10 yrs)
848220	Bearings; tapered roller bearings, including cone and tapered roller assemblies	84822000		0%	Cat B (10 yrs)
848230	Bearings; spherical roller bearings	84823000		0%	Cat B (10 yrs)
848240	Bearings; needle roller bearings	84824000		0%	Cat B (10 yrs)
848250	Bearings; cylindrical roller bearings n.e.c. in heading no. 8482	84825000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
848280	Bearings; n.e.c. in heading no. 8482, including combined ball/roller	84828000		0%	Cat B (10 yrs)
848291	Bearings; parts, balls, needles and rollers	84829190		0%	Cat B (10 yrs)
848299	Bearings; parts, (other than balls, needles and rollers)	84829900		0%	Cat B (10 yrs)
848310	Transmission shafts (including cam shafts and crank shafts) and cranks	84831095		0%	Cat B (10 yrs)
848320	Bearing housings, incorporating ball or roller bearings	84832000		0%	Cat B (10 yrs)
848330	Bearing housings, not incorporating ball or roller bearings and plain shaft bearings	84833080		0%	Cat B (10 yrs)
848340	Gears and gearing; (not toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, including torque converters	84834090		0%	Cat B (10 yrs)
848350	Pulleys and flywheels, including pulley blocks	84835080		0%	Cat B (10 yrs)
848360	Clutches and shaft couplings (including universal joints)	84836080		0%	Cat B (10 yrs)
848390	Transmission components; toothed wheels, chain sprockets and other transmission elements presented separately; parts	84839089		0%	Cat B (10 yrs)
848410	Gaskets and similar joints; of metal sheeting combined with other material or two or more layers of metal	84841000		0%	Cat B (10 yrs)
848420	Seals; mechanical	84842000		0%	Cat B (10 yrs)
848490	Gasket sets or assortments of gaskets and similar joints; dissimilar in composition, put up in pouches, envelopes or similar packings	84849000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
848610	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers	84861000		0%	Cat B (10 yrs)
848620	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor devices or of electronic integrated circuits	84862000		0%	Cat B (10 yrs)
848630	Machines and apparatus of a kind used solely or principally for the manufacture of flat panel displays	84863000		0%	Cat B (10 yrs)
848640	Machines and apparatus of a kind used solely or principally for the manufacture or repair of masks and reticles, assembling semiconductor devices or electronic integrated circuits, or for lifting, handling, loading or unloading items of heading 8486	84864000		0%	Cat B (10 yrs)
848690	Machines and apparatus of heading 8486; parts and accessories	84869000		0%	Cat B (10 yrs)
848710	Ships' or boats' propellers and blades therefor	84871090		0%	Cat B (10 yrs)
848790	Machinery parts; not containing electrical connectors, insulators, coils, contacts or other electrical features, n.e.c. in chapter 84, other than ships' or boats' propellers and blades therefor	84879090		0%	Cat B (10 yrs)
850110	Electric motors; of an output not exceeding 37.5W	85011099		0%	Cat B (10 yrs)
850120	Electric motors; universal AC/DC of an output exceeding 37.5W	85012000		0%	Cat B (10 yrs)
850131	Electric motors and generators; DC, of an output not exceeding 750W	85013100		0%	Cat B (10 yrs)
850132	Electric motors and generators; DC, of an output exceeding 750W but not exceeding 75kW	85013200		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
850133	Electric motors and generators; DC, of an output exceeding 75kW but not exceeding 375kW	85013300		0%	Cat B (10 yrs)
850134	Electric motors and generators; DC, of an output exceeding 375kW	85013400		0%	Cat B (10 yrs)
850140	Electric motors; AC motors, single-phase	85014080		0%	Cat B (10 yrs)
850151	Electric motors; AC motors, multi-phase, of an output not exceeding 750W	85015100		0%	Cat B (10 yrs)
850152	Electric motors; AC motors, multi-phase, of an output exceeding 750W but not exceeding 75kW	85015290		0%	Cat B (10 yrs)
850153	Electric motors; AC motors, multi-phase, of an output exceeding 75kW	85015399		0%	Cat B (10 yrs)
850161	Generators; AC generators, (alternators), of an output not exceeding 75kVA	85016180		0%	Cat B (10 yrs)
850162	Electric generators; AC generators, (alternators), of an output exceeding 75kVA but not exceeding 375kVA	85016200		0%	Cat B (10 yrs)
850163	Electric generators; AC generators, (alternators), of an output exceeding 375kVA but not exceeding 750kVA	85016300		0%	Cat B (10 yrs)
850164	Electric generators; AC generators, (alternators), of an output exceeding 750kVA	85016400		0%	Cat B (10 yrs)
850211	Electric generating sets; with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75kVA	85021180		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
850212	Electric generating sets; with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75kVA but not exceeding 375kVA	85021200		0%	Cat B (10 yrs)
850213	Electric generating sets; with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375kVA	85021380		0%	Cat B (10 yrs)
850220	Electric generating sets; with spark-ignition internal combustion piston engines	85022080		0%	Cat B (10 yrs)
850231	Electric generating sets; wind-powered, (excluding those with spark-ignition or compression-ignition internal combustion piston engines)	85023100		0%	Cat B (10 yrs)
850239	Electric generating sets; (excluding those with spark-ignition or compression-ignition internal combustion piston engines), other than wind powered	85023980		0%	Cat B (10 yrs)
850240	Electric rotary converters	85024000		0%	Cat B (10 yrs)
850300	Electric motors and generators; parts suitable for use solely or principally with the machines of heading no. 8501 or 8502	85030099		0%	Cat B (10 yrs)
850410	Discharge lamps or tubes; ballasts therefor	85041080		0%	Cat B (10 yrs)
850421	Electrical transformers; liquid dielectric, having a power handling capacity not exceeding 650kVA	85042100		0%	Cat B (10 yrs)
850422	Electrical transformers; liquid dielectric, having a power handling capacity exceeding 650kVA but not exceeding 10,000kVA	85042290		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
850423	Electrical transformers; liquid dielectric, having a power handling capacity exceeding 10,000kVA	85042300		0%	Cat B (10 yrs)
850431	Electrical transformers; n.e.c. in item no. 8504.2, having a power handling capacity not exceeding 1kVA	85043180		0%	Cat B (10 yrs)
850432	Transformers; n.e.c. in item no. 8504.2, having a power handling capacity exceeding 1kVA but not exceeding 16kVA	85043200		0%	Cat B (10 yrs)
850433	Transformers; n.e.c. in item no. 8504.2, having a power handling capacity exceeding 16kVA but not exceeding 500kVA	85043300		0%	Cat B (10 yrs)
850434	Transformers; n.e.c. in item no. 8504.2, having a power handling capacity exceeding 500kVA	85043400		0%	Cat B (10 yrs)
850440	Electrical static converters	85044090		0%	Cat B (10 yrs)
850450	Electrical inductors; n.e.c. in heading no. 8504	85045095		0%	Cat B (10 yrs)
850490	Electrical transformers, static converters and inductors; parts thereof	85049099		0%	Cat B (10 yrs)
850511	Magnets; permanent magnets and articles intended to become permanent magnets after magnetisation, of metal	85051100		0%	Cat B (10 yrs)
850519	Magnets; permanent magnets and articles intended to become permanent magnets after magnetisation, other than of metal	85051990		0%	Cat B (10 yrs)
850520	Magnets; electro-magnetic couplings, clutches and brakes	85052000		0%	Cat B (10 yrs)
850590	Magnets; electro-magnets, holding devices and parts n.e.c. in heading no. 8505	85059090		0%	Cat B (10 yrs)
850610	Cells and batteries; primary, manganese dioxide	85061098		9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
850630	Cells and batteries; primary, mercuric oxide	85063000		9%	Cat E (excl)
850640	Cells and batteries; primary, silver oxide	85064000		9%	Cat E (excl)
850650	Cells and batteries; primary, lithium	85065090		9%	Cat E (excl)
850660	Cells and batteries; primary, air-zinc	85066000		9%	Cat E (excl)
850680	Cells and batteries; primary, (other than manganese dioxide, mercuric oxide, silver oxide, lithium or air-zinc)	85068080		9%	Cat E (excl)
850690	Cells and batteries; primary, parts thereof	85069000		9%	Cat E (excl)
850710	Electric accumulators; lead-acid, of a kind used for starting piston engines, including separators, whether or not rectangular (including square)	85071080		23%	Cat E (excl)
850720	Electric accumulators; lead-acid, (other than for starting piston engines), including separators, whether or not rectangular (including square)	85072080		23%	Cat E (excl)
850730	Electric accumulators; nickel-cadmium, including separators, whether or not rectangular (including square)	85073080		23%	Cat E (excl)
850740	Electric accumulators; nickel-iron, including separators, whether or not rectangular (including square)	85074000		23%	Cat E (excl)
850750	Electric accumulators; nickel-metal hydride, including separators, whether or not rectangular (including square)	85075000		23%	Cat E (excl)
850760	Electric accumulators; lithium-ion, including separators, whether or not rectangular (including square)	85076000		23%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
850780	Electric accumulators; other than lead-acid, nickel-cadmium, nickel-iron, nickel-metal hydride and lithium-ion, including separators, whether or not rectangular (including square)	85078000		23%	Cat E (excl)
850790	Electric accumulators; parts n.e.c. in heading no. 8507	85079080		23%	Cat E (excl)
850811	Vacuum cleaners, with self-contained electric motor, of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20L	85081100		0%	Cat C (15 yrs)
850819	Vacuum cleaners, with self-contained electric motor, n.e.c. in item no. 8508.1	85081900		0%	Cat C (15 yrs)
850860	Vacuum cleaners, other than with a self-contained electric motor	85086000		0%	Cat C (15 yrs)
850870	Parts of vacuum cleaners	85087000		0%	Cat C (15 yrs)
850940	Electro-mechanical domestic appliances; food grinders and mixers, fruit or vegetable juice extractors, with self-contained electric motor	85094000		15%	Cat C (15 yrs)
850980	Electro-mechanical domestic appliances; with self-contained electric motor, other than vacuum cleaners of heading 85.08, n.e.c. in heading no. 8509	85098000		15%	Cat C (15 yrs)
850990	Electro-mechanical domestic appliances; parts for the appliances of heading no. 8509	85099000		15%	Cat C (15 yrs)
851010	Shavers; with self-contained electric motor	85101000		33%	Cat D (20 yrs)
851020	Hair clippers; with a self-contained electric motor	85102000		33%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
851030	Hair-removing appliances; with self-contained electric motor	85103000		33%	Cat D (20 yrs)
851090	Shavers and hair clippers; parts of those with self-contained electric motor	85109000		33%	Cat D (20 yrs)
851110	Ignition or starting equipment; spark plugs, of a kind used for spark or compression-ignition internal combustion engines	85111000		19%	Cat C (15 yrs)
851120	Ignition or starting equipment; ignition magnetos, magneto-dynamos and magnetic flywheels, of a kind used for spark or compression-ignition internal combustion engines	85112000		19%	Cat C (15 yrs)
851130	Ignition or starting equipment; distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines	85113000		19%	Cat C (15 yrs)
851140	Ignition or starting equipment; starter motors and dual purpose starter-generators, of a kind used for spark or compression-ignition internal combustion engines	85114000		19%	Cat C (15 yrs)
851150	Ignition or starting equipment; generators n.e.c. in heading no. 8511, of a kind used for spark or compression-ignition internal combustion engines	85115000		19%	Cat C (15 yrs)
851180	Ignition or starting equipment; n.e.c. in heading no. 8511, of a kind used for spark or compression-ignition internal combustion engines	85118000		19%	Cat C (15 yrs)
851190	Ignition or starting equipment; parts of the equipment of heading no. 8511, for use in spark-ignition or compression-ignition internal combustion engines	85119000		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
851210	Lighting or visual signalling equipment; electrical, of a kind used on bicycles, excluding articles of heading no. 8539	85121000		19%	Cat E (excl)
851220	Lighting or visual signalling equipment; electrical, of a kind used on motor vehicles (excluding articles of heading no. 8539)	85122000		19%	Cat E (excl)
851230	Sound signalling equipment; electrical, used on cycles or motor vehicles (excluding articles of heading no. 8539)	85123090		19%	Cat E (excl)
851240	Windscreen wipers, defrosters and demisters; electrical, of kinds used for cycles or motor vehicles	85124000		19%	Cat E (excl)
851290	Lighting or signalling equipment; electrical, (excluding articles of heading no. 8539), windscreen wipers, defrosters and demisters; parts, of those kinds used for cycles or motor vehicles	85129090		19%	Cat E (excl)
851310	Lamps; portable, electric, designed to function by their own source of energy (excluding lighting equipment of heading no. 8512)	85131000		19%	Cat E (excl)
851390	Lamps; parts of portable, electric lamps of heading no. 8513, designed to function by their own source of energy	85139000		19%	Cat E (excl)
851410	Furnaces and ovens; electric, for industrial or laboratory use, resistance heated	85141080		0%	Cat B (10 yrs)
851420	Furnaces and ovens; electric, for industrial or laboratory use, functioning by induction or dielectric loss	85142080		0%	Cat B (10 yrs)
851430	Furnaces and ovens; electric, for industrial or laboratory use, other than those functioning by induction, dielectric loss or resistance heated	85143080		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
851440	Heating equipment; for the heat treatment of materials by induction or dielectric loss, industrial or laboratory, other than furnaces and ovens	85144000		0%	Cat B (10 yrs)
851490	Furnaces, ovens and heating equipment; parts of the industrial or laboratory equipment of heading no. 8514	85149070		0%	Cat B (10 yrs)
851511	Brazing or soldering machines and apparatus; soldering irons and guns, whether or not capable of cutting	85151100		0%	Cat B (10 yrs)
851519	Brazing or soldering machines and apparatus; other than soldering irons and guns, whether or not capable of cutting	85151990		0%	Cat B (10 yrs)
851521	Welding machines and apparatus; for resistance welding of metal, fully or partly automatic, whether or not capable of cutting	85152100		0%	Cat B (10 yrs)
851529	Welding machines and apparatus; for resistance welding of metal, other than fully or partly automatic, whether or not capable of cutting	85152900		0%	Cat B (10 yrs)
851531	Welding machines and apparatus; for arc (including plasma arc) welding of metals, fully or partly automatic, whether or not capable of cutting	85153100		0%	Cat B (10 yrs)
851539	Welding machines and apparatus; for arc (including plasma arc) welding of metals, other than fully or partly automatic, whether or not capable of cutting	85153990		0%	Cat B (10 yrs)
851580	Welding machines and apparatus; n.e.c. in heading no. 8515, whether or not capable of cutting	85158090		0%	Cat B (10 yrs)
851590	Welding, brazing or soldering machines; parts of the machines of heading no. 8515	85159080		0%	Cat B (10 yrs)
851610	Heaters; electric, instantaneous or storage water and immersion heaters	85161080		33%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
851621	Heating apparatus; electric storage heating radiators	85162100		33%	Cat C (15 yrs)
851629	Heating apparatus; electric soil heating apparatus and space heating apparatus (excluding storage heating radiators)	85162999		33%	Cat C (15 yrs)
851631	Hair-dressing apparatus; electro-thermic hair dryers	85163100		9%	Cat C (15 yrs)
851632	Hair-dressing apparatus; electro-thermic, other than hair dryers	85163200		9%	Cat C (15 yrs)
851633	Hand-drying apparatus; electro-thermic	85163300		9%	Cat C (15 yrs)
851640	Smoothing irons; electric	85164000		9%	Cat C (15 yrs)
851650	Ovens; microwave, of a kind used for domestic purposes	85165000		9%	Cat C (15 yrs)
851660	Ovens, cookers, cooking plates, boiling rings, grillers and roasters; of a kind used for domestic purposes (excluding microwaves)	85166090		9%	Cat E (excl)
851671	Electro-thermic appliances; coffee or tea makers, of a kind used for domestic purposes	85167100		9%	Cat C (15 yrs)
851672	Electro-thermic appliances; toasters, of a kind used for domestic purposes	85167200		9%	Cat C (15 yrs)
851679	Electro-thermic appliances; n.e.c. in heading no. 8516, used for domestic purposes	85167970		9%	Cat C (15 yrs)
851680	Resistors; electric heating, other than those of heading no. 8545	85168080		33%	Cat C (15 yrs)
851690	Electro-thermic appliances; parts, of heating resistors, of water, space and soil heaters, hair-dressing apparatus, hand dryers, smoothing irons and other domestic appliances of heading no. 8516	85169000		33%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
851711	Line telephone sets with cordless handsets	85171100		19%	Cat E (excl)
851712	Telephones for cellular networks or for other wireless networks	85171200		19%	Cat E (excl)
851718	Telephone sets n.e.c. in item no. 8517.1	85171800		19%	Cat C (15 yrs)
851761	Base stations	85176100		19%	Cat E (excl)
851762	Communication apparatus (excluding telephone sets or base stations); machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	85176200		19%	Cat B (10 yrs)
851769	Communication apparatus (excluding telephone sets or base stations); machines for the transmission or reception of voice, images or other data (including wired/wireless networks), n.e.c. in item no. 8517.6	85176990		19%	Cat E (excl)
851770	Telephone sets and other apparatus for the transmission or reception of voice, images or other data, via a wired or wireless network; parts	85177000		19%	Cat E (excl)
851810	Microphones and stands therefor	85181095		15%	Cat E (excl)
851821	Loudspeakers; single, mounted in their enclosures	85182100		15%	Cat E (excl)
851822	Loudspeakers; multiple, mounted in the same enclosure	85182200		15%	Cat E (excl)
851829	Loudspeakers; not mounted in their enclosures	85182995		15%	Cat E (excl)
851830	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	85183095		15%	Cat E (excl)
851840	Amplifiers; audio-frequency electric	85184080		15%	Cat E (excl)
851850	Amplifier sets; electric sound	85185000		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
851890	Microphones, headphones, earphones, amplifier equipment; parts of the equipment of heading no. 8518	85189000		15%	Cat E (excl)
851920	Sound recording or reproducing apparatus; operated by coins, banknotes, bank cards, tokens or by other means of payment	85192099		15%	Cat E (excl)
851930	Sound recording or reproducing apparatus; turntables (record-decks)	85193000		15%	Cat E (excl)
851950	Sound recording or reproducing apparatus; telephone answering machines	85195000		15%	Cat E (excl)
851981	Sound recording or reproducing apparatus; using magnetic, optical or semiconductor media, n.e.c. in item no 8519.20, 8519.30 or 8519.50	85198195		15%	Cat E (excl)
851989	Sound recording or reproducing apparatus; n.e.c. in heading no 8519	85198900		15%	Cat E (excl)
852110	Video recording or reproducing apparatus; magnetic tape-type	85211095		15%	Cat E (excl)
852190	Video recording or reproducing apparatus; other than magnetic tape-type	85219000		15%	Cat E (excl)
852210	Sound recording or reproducing apparatus; parts and accessories thereof, pick-up cartridges	85221000		15%	Cat C (15 yrs)
852290	Sound or video recording or reproducing apparatus; parts and accessories thereof, other than pick-up cartridges	85229080		15%	Cat C (15 yrs)
852321	Magnetic media; cards incorporating a magnetic stripe, whether or not recorded, excluding products of Chapter 37	85232100		15%	Cat C (15 yrs)
852329	Magnetic media; other than cards incorporating a magnetic stripe, whether or not recorded, excluding products of Chapter 37	85232990		15%	Cat C (15 yrs)
852341	Optical media; unrecorded, excluding products of Chapter 37	85234190		15%	Cat C (15 yrs)
852349	Optical media; recorded, excluding products of Chapter 37	85234990		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
852351	Semiconductor media; solid-state non-volatile storage devices, whether or not recorded, excluding products of Chapter 37	85235190		15%	Cat C (15 yrs)
852352	Semiconductor media; smart cards, whether or not recorded, excluding products of Chapter 37	85235200		15%	Cat C (15 yrs)
852359	Semiconductor media; other than smart cards, whether or not recorded, excluding products of Chapter 37	85235990		15%	Cat C (15 yrs)
852380	Media n.e.c. in heading 8523, whether or not recorded, excluding products of Chapter 37	85238090		15%	Cat C (15 yrs)
852550	Transmission apparatus for radio-broadcasting or television, whether or not incorporating sound recording or reproducing apparatus, not incorporating reception apparatus	85255000		15%	Cat E (excl)
852560	Transmission apparatus for radio-broadcasting or television, whether or not incorporating sound recording or reproducing apparatus, incorporating reception apparatus	85256000		15%	Cat E (excl)
852580	Television cameras, digital cameras and video camera recorders	85258099		15%	Cat E (excl)
852610	Radar apparatus	85261000		15%	Cat C (15 yrs)
852691	Radio navigational aid apparatus	85269180		15%	Cat C (15 yrs)
852692	Radio remote control apparatus	85269200		15%	Cat C (15 yrs)
852712	Radio broadcast receivers capable of operating without an external power source; pocket-size radio cassette-players	85271290		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
852713	Radio broadcast receivers capable of operating without an external power source; apparatus (other than pocket-size radio cassette-players), combined with sound recording or reproducing apparatus	85271399		15%	Cat E (excl)
852719	Radio broadcast receivers capable of operating without an external power source; n.e.c. in item no. 8527.1	85271900		15%	Cat E (excl)
852721	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	85272198		15%	Cat E (excl)
852729	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles; not combined with sound recording or reproducing apparatus	85272900		15%	Cat E (excl)
852791	Radio-broadcast receivers n.e.c. in heading no. 8527; combined with sound recording or reproducing apparatus	85279199		15%	Cat E (excl)
852792	Radio-broadcast receivers n.e.c. in heading no. 8527; not combined with sound recording or reproducing apparatus but combined with a clock	85279290		15%	Cat E (excl)
852799	Radio-broadcast receivers n.e.c. in heading no. 8527; not combined with sound recording or reproducing apparatus and not combined with a clock	85279900		15%	Cat E (excl)
852842	Monitors; cathode-ray tube, capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	85284200		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
852849	Monitors; cathode-ray tube, n.e.c. in subheading 8528.42, whether or not colour	85284900		15%	Cat E (excl)
852852	Monitors; other than cathode-ray tube; capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	85285299		15%	Cat E (excl)
852859	Monitors other than cathode-ray tube; n.e.c. in subheading 8528.52, whether or not colour	85285900		15%	Cat E (excl)
852862	Projectors; capable of directly connecting to and designed for use with an automatic data processing machine of heading 84.71	85286200		15%	Cat E (excl)
852869	Projectors; n.e.c. in subheading 8528.62, whether or not colour	85286980		15%	Cat E (excl)
852871	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	85287199		15%	Cat E (excl)
852872	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; incorporating a colour video display or screen	85287280		15%	Cat E (excl)
852873	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; incorporating a monochrome video display or screen	85287300		15%	Cat E (excl)
852910	Reception and transmission apparatus; aerials and aerial reflectors of all kinds and parts suitable for use therewith	85291095		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
852990	Reception and transmission apparatus; for use with the apparatus of heading no. 8525 to 8528, excluding aerials and aerial reflectors	85299097		15%	Cat D (20 yrs)
853010	Signalling, safety or traffic control equipment; for railways or tramways (excluding those of heading no. 8608)	85301000		0%	Cat B (10 yrs)
853080	Signalling, safety or traffic control equipment; for roads, inland waterways, parking facilities, port installations or airfields (excluding those of heading no. 8608)	85308000		0%	Cat B (10 yrs)
853090	Signalling apparatus; parts of safety, traffic control equipment for railways, tramways, roads, inland waterways, airfields, parking facilities, port instalments (excluding those of heading no. 8608)	85309000		0%	Cat B (10 yrs)
853110	Signalling apparatus; electric, sound or visual, burglar or fire alarms and similar, other than those of heading no. 8512 or 8530	85311095		0%	Cat B (10 yrs)
853120	Signalling apparatus; electric, sound or visual, indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED), excluding those of heading no. 8512 or 8530	85312095		0%	Cat B (10 yrs)
853180	Signalling apparatus; electric, sound or visual, apparatus n.e.c. in heading no. 8531, excluding those of heading no. 8512 or 8530	85318070		0%	Cat B (10 yrs)
853190	Signalling apparatus; parts of the electric, sound or visual apparatus of heading no. 8531	85319000		0%	Cat B (10 yrs)
853210	Electrical capacitors; fixed, designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	85321000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
853221	Electrical capacitors; fixed, tantalum	85322100		0%	Cat B (10 yrs)
853222	Electrical capacitors; fixed, aluminium electrolytic	85322200		0%	Cat B (10 yrs)
853223	Electrical capacitors; fixed, ceramic dielectric, single layer	85322300		0%	Cat B (10 yrs)
853224	Electrical capacitors; fixed, ceramic dielectric, multilayer	85322400		0%	Cat B (10 yrs)
853225	Electrical capacitors; fixed, dielectric of paper or plastics	85322500		0%	Cat B (10 yrs)
853229	Electrical capacitors; fixed, n.e.c. in heading no. 8532	85322900		0%	Cat B (10 yrs)
853230	Electrical capacitors; variable or adjustable (pre-set) capacitors	85323000		0%	Cat B (10 yrs)
853290	Electrical capacitors; parts of the capacitors of heading no. 8532	85329000		0%	Cat B (10 yrs)
853310	Electrical resistors; fixed carbon resistors, composition or film types (including rheostats and potentiometers but excluding heating resistors)	85331000		0%	Cat B (10 yrs)
853321	Electrical resistors; fixed, for a power handling capacity not exceeding 20W (including rheostats and potentiometers but excluding heating resistors and carbon resistors)	85332100		0%	Cat B (10 yrs)
853329	Electrical resistors; fixed, for a power handling capacity exceeding 20W (including rheostats and potentiometers but excluding heating resistors and carbon resistors)	85332900		0%	Cat B (10 yrs)
853331	Electrical resistors; wirewound variable, including rheostats and potentiometers, for a power handling capacity not exceeding 20W (excluding heating)	85333100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
853339	Electrical resistors; wirewound variable, including rheostats and potentiometers, for a power handling capacity exceeding 20W (excluding heating)	85333900		0%	Cat B (10 yrs)
853340	Electrical resistors; variable, including rheostats and potentiometers (excluding heating)	85334090		0%	Cat B (10 yrs)
853390	Resistors; parts of the resistors of heading no. 8533	85339000		0%	Cat B (10 yrs)
853400	Circuits; printed	85340090		0%	Cat B (10 yrs)
853510	Electrical apparatus; fuses, for a voltage exceeding 1000 volts	85351000		0%	Cat B (10 yrs)
853521	Electrical apparatus; automatic circuit breakers, for a voltage exceeding 1000 volts but less than 72.5kV	85352100		0%	Cat B (10 yrs)
853529	Electrical apparatus; automatic circuit breakers, for a voltage of 72.5kV or more	85352900		0%	Cat B (10 yrs)
853530	Electrical apparatus; isolating and make-and-break switches, for a voltage exceeding 1000 volts	85353090		0%	Cat B (10 yrs)
853540	Electrical apparatus; lightning arresters, voltage limiters and surge suppressors (for a voltage exceeding 1000 volts)	85354000		0%	Cat B (10 yrs)
853590	Electrical apparatus; n.e.c. in heading no. 8535, for switching or protecting electrical circuits, for a voltage exceeding 1000 volts	85359000		0%	Cat B (10 yrs)
853610	Electrical apparatus; fuses, for a voltage not exceeding 1000 volts	85361090		0%	Cat B (10 yrs)
853620	Electrical apparatus; automatic circuit breakers, for a voltage not exceeding 1000 volts	85362090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
853630	Electrical apparatus; for protecting electrical circuits, n.e.c. in heading no. 8536, for a voltage not exceeding 1000 volts	85363090		0%	Cat B (10 yrs)
853641	Electrical apparatus; relays, (for a voltage not exceeding 60 volts)	85364190		0%	Cat B (10 yrs)
853649	Electrical apparatus; relays, for a voltage exceeding 60 volts	85364900		0%	Cat B (10 yrs)
853650	Electrical apparatus; switches n.e.c. in heading no. 8536, for a voltage not exceeding 1000 volts	85365080		0%	Cat B (10 yrs)
853661	Electrical apparatus; lamp-holders, for a voltage not exceeding 1000 volts	85366190		0%	Cat B (10 yrs)
853669	Electrical apparatus; plugs and sockets, for a voltage not exceeding 1000 volts	85366990		0%	Cat B (10 yrs)
853670	Connectors for optical fibres, optical fibre bundles or cables	85367000		0%	Cat B (10 yrs)
853690	Electrical apparatus; n.e.c. in heading no. 8536, for switching or protecting electrical circuits, for a voltage not exceeding 1000 volts	85369095		0%	Cat B (10 yrs)
853710	Boards, panels, consoles, desks and other bases; for electric control or the distribution of electricity, (other than switching apparatus of heading no. 8517), for a voltage not exceeding 1000 volts	85371098		0%	Cat B (10 yrs)
853720	Boards, panels, consoles, desks and other bases; for electric control or the distribution of electricity, (other than switching apparatus of heading no. 8517), for a voltage exceeding 1000 volts	85372099		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
853810	Electrical apparatus; parts (e.g. boards, panels, consoles, desks, cabinets, other bases), for goods of heading no. 8537, not equipped with their apparatus	85381000		0%	Cat B (10 yrs)
853890	Electrical apparatus; parts suitable for use solely or principally with the apparatus of heading no. 8535, 8536 or 8537	85389099		0%	Cat B (10 yrs)
853910	Lamps; sealed beam units	85391000		19%	Cat E (excl)
853921	Lamps; filament, (excluding ultra-violet or infra-red), tungsten halogen	85392198		19%	Cat C (15 yrs)
853922	Lamps; filament, (excluding ultra-violet or infra-red), of a power not exceeding 200W and for a voltage exceeding 100 volts, other than tungsten halogen	85392290		19%	Cat C (15 yrs)
853929	Lamps; filament, (excluding ultra-violet or infra-red), n.e.c. in item no. 8539.2	85392998		19%	Cat C (15 yrs)
853931	Lamps; discharge, (excluding ultra-violet), fluorescent, hot cathode	85393190		19%	Cat C (15 yrs)
853932	Lamps; discharge, (excluding ultra-violet), mercury or sodium vapour lamps, metal halide lamps	85393290		19%	Cat C (15 yrs)
853939	Lamps; discharge, (excluding ultra-violet, excluding fluorescent, hot cathode)	85393980		19%	Cat C (15 yrs)
853941	Lamps; arc-lamps	85394100		19%	Cat C (15 yrs)
853949	Lamps; ultra-violet or infra-red lamps, (excluding arc-lamps)	85394900		19%	Cat C (15 yrs)
853950	Lamps; light-emitting diode (LED) lamps	85395000		19%	Cat B (10 yrs)
853990	Lamps; parts of the lamps of heading no. 8539	85399090		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
854011	Tubes; cathode-ray television picture tubes, including video monitor cathode-ray tubes, colour	85401100		23%	Cat C (15 yrs)
854012	Tubes; cathode-ray television picture tubes, including video monitor cathode-ray tubes, monochrome	85401200		23%	Cat C (15 yrs)
854020	Tubes; television camera tubes, image converters and intensifiers, other photo-cathode tubes	85402080		23%	Cat C (15 yrs)
854040	Tubes; data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm	85404000		23%	Cat C (15 yrs)
854060	Tubes; cathode ray, n.e.c. in heading no. 8540	85406000		23%	Cat C (15 yrs)
854071	Tubes; microwave, magnetrons, excluding grid-controlled tubes	85407100		23%	Cat C (15 yrs)
854079	Tubes; microwave (for example klystrons, travelling wave tubes, carlinotrons), excluding magnetrons and grid-controlled tubes	85407900		23%	Cat C (15 yrs)
854081	Valves and tubes; receiver or amplifier	85408100		23%	Cat C (15 yrs)
854089	Valves and tubes; n.e.c. in heading no. 8540	85408900		23%	Cat C (15 yrs)
854091	Tubes; parts of cathode-ray tubes	85409100		23%	Cat C (15 yrs)
854099	Valves and tubes; parts of the valves and tubes of heading no. 8540, excluding parts of cathode-ray tubes	85409900		23%	Cat C (15 yrs)
854110	Electrical apparatus; diodes, other than photosensitive or light-emitting diodes (LED)	85411000		23%	Cat C (15 yrs)
854121	Electrical apparatus; transistors, (other than photosensitive), with a dissipation rate of less than 1W	85412100		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
854129	Electrical apparatus; transistors, (other than photosensitive), with a dissipation rate of 1W or more	85412900		23%	Cat C (15 yrs)
854130	Electrical apparatus; thyristors, diacs and triacs, other than photosensitive devices	85413000		23%	Cat C (15 yrs)
854140	Electrical apparatus; photosensitive, including photovoltaic cells, whether or not assembled in modules or made up into panels, light-emitting diodes (LED)	85414090		23%	Cat C (15 yrs)
854150	Electrical apparatus; photosensitive semiconductor devices n.e.c. in heading no. 8541, including photovoltaic cells, whether or not assembled in modules or made up into panels	85415000		23%	Cat C (15 yrs)
854160	Crystals; mounted piezo-electric	85416000		23%	Cat C (15 yrs)
854190	Electrical apparatus; parts for diodes, transistors and similar semiconductor devices and photosensitive semiconductor devices	85419000		23%	Cat C (15 yrs)
854231	Electronic integrated circuits; processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	85423190		23%	Cat E (excl)
854232	Electronic integrated circuits; memories	85423290		23%	Cat E (excl)
854233	Electronic integrated circuits; amplifiers	85423390		23%	Cat E (excl)
854239	Electronic integrated circuits; n.e.c. in heading no. 8542	85423990		23%	Cat E (excl)
854290	Parts of electronic integrated circuits	85429000		23%	Cat C (15 yrs)
854310	Electrical machines and apparatus; particle accelerators	85431000		0%	Cat B (10 yrs)
854320	Electrical machines and apparatus; signal generators	85432000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
854330	Electrical machines and apparatus; for electroplating, electrolysis or electrophoresis	85433070		0%	Cat B (10 yrs)
854370	Electrical machines and apparatus; having individual functions, not specified or included elsewhere in this chapter, n.e.c. in heading no. 8543	85437090		0%	Cat B (10 yrs)
854390	Electrical machines and apparatus; parts of the electrical goods of heading no. 8543	85439000		0%	Cat B (10 yrs)
854411	Insulated electric conductors; winding wire, of copper	85441190		0%	Cat B (10 yrs)
854419	Insulated electric conductors; winding wire, (of other than copper)	85441900		0%	Cat B (10 yrs)
854420	Insulated electric conductors; co-axial cable and other co-axial electric conductors	85442000		0%	Cat B (10 yrs)
854430	Insulated electric conductors; ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	85443000		0%	Cat B (10 yrs)
854442	Insulated electric conductors; for a voltage not exceeding 1000 volts, fitted with connectors	85444290		0%	Cat B (10 yrs)
854449	Insulated electric conductors; for a voltage not exceeding 1000 volts, not fitted with connectors	85444999		0%	Cat B (10 yrs)
854460	Insulated electric conductors; for a voltage exceeding 1000 volts	85446090		0%	Cat B (10 yrs)
854470	Insulated electric conductors; optical fibre cables	85447000		0%	Cat B (10 yrs)
854511	Carbon electrodes; with or without metal, of a kind used for furnaces	85451100		0%	Cat B (10 yrs)
854519	Carbon electrodes; with or without metal, of a kind used for other than furnaces	85451900		0%	Cat B (10 yrs)
854520	Carbon brushes; with or without metal, used for electrical purposes	85452000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
854590	Carbon; lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	85459090		0%	Cat B (10 yrs)
854610	Electrical insulators; of glass	85461000		0%	Cat B (10 yrs)
854620	Electrical insulators; of ceramics	85462000		0%	Cat B (10 yrs)
854690	Electrical insulators; other than of glass and ceramics	85469090		0%	Cat B (10 yrs)
854710	Insulating fittings; of ceramics, for electrical machines, of insulating material only (except minor assembly parts), excluding those of heading no. 8546	85471000		0%	Cat B (10 yrs)
854720	Insulating fittings; of plastics, for electrical machines, of insulating material only (except minor assembly parts), excluding those of heading no. 8546	85472000		0%	Cat B (10 yrs)
854790	Insulating fittings; (other than of ceramics or plastics), for electrical machines, appliances and equipment, excluding insulators of heading no. 8546	85479000		0%	Cat B (10 yrs)
854810	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	85481099		0%	Cat B (10 yrs)
854890	Electrical parts of machinery or apparatus; n.e.c. in chapter 85	85489090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
860110	Rail locomotives; powered from an external source of electricity	86011000		0%	Cat A (5 yrs)
860120	Rail locomotives; powered by electric accumulators	86012000		0%	Cat A (5 yrs)
860210	Rail locomotives; diesel-electric powered	86021000		0%	Cat A (5 yrs)
860290	Rail locomotives and locomotive tenders; other than diesel-electric powered	86029000		0%	Cat A (5 yrs)
860310	Railway or tramway coaches, vans and trucks; self-propelled, powered from an external source of electricity (excluding those of heading no. 8604)	86031000		0%	Cat A (5 yrs)
860390	Railway or tramway coaches, vans and trucks; self-propelled, powered other than from an external source of electricity (excluding those of heading no. 8604)	86039000		0%	Cat A (5 yrs)
860400	Railway or tramway maintenance or service vehicles; whether or not self-propelled (e.g. workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	86040000		0%	Cat A (5 yrs)
860500	Railway or tramway coaches; passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading no. 8604)	86050000		0%	Cat A (5 yrs)
860610	Railway or tramway goods vans and wagons; tank wagons and the like, not self-propelled	86061000		0%	Cat A (5 yrs)
860630	Railway or tramway goods vans and wagons; self-discharging, not self-propelled, excluding those of item no. 8606.10	86063000		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
860691	Railway or tramway goods vans and wagons; covered and closed, not self-propelled	86069180		0%	Cat A (5 yrs)
860692	Railway or tramway goods vans and wagons; open, with non-removable sides of a height exceeding 60cm, not self-propelled	86069200		0%	Cat A (5 yrs)
860699	Railway or tramway goods vans and wagons; n.e.c. in heading no. 8606, not self-propelled	86069900		0%	Cat A (5 yrs)
860711	Railway or tramway locomotives or rolling stock; parts, driving bogies and bissel-bogies	86071100		0%	Cat A (5 yrs)
860712	Railway or tramway locomotives or rolling stock; parts, bogies and bissel-bogies (excluding driving bogies and bissel-bogies)	86071200		0%	Cat A (5 yrs)
860719	Railway or tramway locomotives or rolling stock; parts, axles and wheels, and parts thereof	86071990		0%	Cat A (5 yrs)
860721	Railway or tramway locomotives or rolling stock; parts, air brakes and parts thereof	86072190		0%	Cat A (5 yrs)
860729	Railway or tramway locomotives or rolling stock; parts, brakes (other than air brakes) and parts thereof	86072900		0%	Cat A (5 yrs)
860730	Railway or tramway locomotives or rolling stock; parts, hooks and other coupling devices, buffers and parts thereof	86073000		0%	Cat A (5 yrs)
860791	Railway or tramway locomotives; parts n.e.c. in heading no. 8607	86079190		0%	Cat A (5 yrs)
860799	Railway or tramway rolling stock; parts n.e.c. in heading no. 8607	86079980		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
860800	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts thereof	86080000		0%	Cat A (5 yrs)
860900	Containers; (including containers for transport of fluids) specially designed and equipped for carriage by one or more modes of transport	86090090		0%	Cat A (5 yrs)
870110	Tractors; single axle	87011000		33%	Cat E (excl)
870120	Tractors; road, for semi-trailers	87012000		0%	Cat D (20 yrs)
870130	Tractors; track-laying	87013000		0%	Cat D (20 yrs)
870191	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power not exceeding 18kW	87019100		33%	Cat E (excl)
870192	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 18kW but not exceeding 37kW	87019200		33%	Cat E (excl)
870193	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 37kW but not exceeding 75kW	87019300		33%	Cat E (excl)
870194	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 75kW but not exceeding 130kW	87019400		33%	Cat E (excl)
870195	Tractors; n.e.c. in heading no 8701 (other than tractors of heading no 8709); of an engine power exceeding 130kW	87019500		33%	Cat E (excl)
870210	Vehicles; public transport type (carries 10 or more persons, including driver), with only compression-ignition internal combustion piston engine (diesel or semi-diesel), new or used	87021010	New vehicles	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870210	Vehicles; public transport type (carries 10 or more persons, including driver), with only compression-ignition internal combustion piston engine (diesel or semi-diesel), new or used	87021020	Used vehicles	9%	Cat E (excl)
870210	Vehicles; public transport type (carries 10 or more persons, including driver), with only compression-ignition internal combustion piston engine (diesel or semi-diesel), new or used	87021090	Other	9%	Cat E (excl)
870220	Vehicles; public transport type (carries 10 or more persons, including driver), with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, new or used	87022010	New vehicles	9%	Cat E (excl)
870220	Vehicles; public transport type (carries 10 or more persons, including driver), with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, new or used	87022020	Used vehicles	9%	Cat E (excl)
870220	Vehicles; public transport type (carries 10 or more persons, including driver), with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, new or used	87022090	Other	9%	Cat E (excl)
870230	Vehicles; public transport type (carries 10 or more persons, including driver), with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, new or used	87023020	Used vehicles	9%	Cat E (excl)
870230	Vehicles; public transport type (carries 10 or more persons, including driver), with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, new or used	87023010	New vehicles	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870230	Vehicles; public transport type (carries 10 or more persons, including driver), with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, new or used	87023090	Other	9%	Cat E (excl)
870240	Vehicles; public transport type (carries 10 or more persons, including driver), with only electric motor for propulsion, new or used	87024010	New vehicles	9%	Cat E (excl)
870240	Vehicles; public transport type (carries 10 or more persons, including driver), with only electric motor for propulsion, new or used	87024020	Used vehicles	9%	Cat E (excl)
870240	Vehicles; public transport type (carries 10 or more persons, including driver), with only electric motor for propulsion, new or used	87024090	Other	9%	Cat E (excl)
870290	Vehicles; public transport type (carries 10 or more persons, including driver), n.e.c. in heading 8702, new or used	87029010	New vehicles	9%	Cat E (excl)
870290	Vehicles; public transport type (carries 10 or more persons, including driver), n.e.c. in heading 8702, new or used	87029020	Used vehicles	9%	Cat E (excl)
870290	Vehicles; public transport type (carries 10 or more persons, including driver), n.e.c. in heading 8702, new or used	87029090	Other	9%	Cat E (excl)
870310	Vehicles; specially designed for travelling on snow, golf cars and similar vehicles	87031010	New vehicles	9%	Cat E (excl)
870310	Vehicles; specially designed for travelling on snow, golf cars and similar vehicles	87031020	Used vehicles	17%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870321	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity not over 1000cc	87032110	New vehicles	9%	Cat E (excl)
870321	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity not over 1000cc	87032120	Used vehicle	13%	Cat E (excl)
870322	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity over 1000 but not over 1500cc	87032210	New vehicles	9%	Cat E (excl)
870322	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity over 1000 but not over 1500cc	87032220	Used vehicles	9%	Cat E (excl)
870323	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity over 1500 but not over 3000cc	87032310	New vehicles	9%	Cat E (excl)
870323	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity over 1500 but not over 3000cc	87032320	Used vehicles	9%	Cat E (excl)
870324	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity over 3000cc	87032410	New vehicles	9%	Cat E (excl)
870324	Vehicles; with only spark-ignition internal combustion reciprocating piston engine, cylinder capacity over 3000cc	87032420	Used vehicle	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870331	Vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity not over 1500cc	87033110	New vehicles	9%	Cat E (excl)
870331	Vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity not over 1500cc	87033120	Used vehicle	9%	Cat E (excl)
870332	Vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity over 1500 but not over 2500cc	87033210	New vehicles	9%	Cat E (excl)
870332	Vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity over 1500 but not over 2500cc	87033220	Used vehicle	9%	Cat E (excl)
870333	Vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity over 2500cc	87033310	New vehicles	9%	Cat E (excl)
870333	Vehicles; with only compression-ignition internal combustion piston engine (diesel or semi-diesel), cylinder capacity over 2500cc	87033320	Used vehicle	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870340	Vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, incapable of being charged by plugging to external source of electric power	87034010	New vehicles	9%	Cat E (excl)
870340	Vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, incapable of being charged by plugging to external source of electric power	87034020	Used vehicles	9%	Cat E (excl)
870350	Vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, incapable of being charged by plugging to external source of electric power	87035010	New vehicles	9%	Cat E (excl)
870350	Vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, incapable of being charged by plugging to external source of electric power	87035020	Used vehicles	9%	Cat E (excl)
870360	Vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, capable of being charged by plugging to external source of electric power	87036010	New vehicles	9%	Cat E (excl)
870360	Vehicles; with both spark-ignition internal combustion reciprocating piston engine and electric motor for propulsion, capable of being charged by plugging to external source of electric power	87036020	Used vehicles	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870370	Vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, capable of being charged by plugging to external source of electric power	87037010	New vehicles	9%	Cat E (excl)
870370	Vehicles; with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor for propulsion, capable of being charged by plugging to external source of electric power	87037020	Used vehicles	9%	Cat E (excl)
870380	Vehicles; with only electric motor for propulsion	87038010	New vehicles	9%	Cat E (excl)
870380	Vehicles; with only electric motor for propulsion	87038020	Used vehicles	9%	Cat E (excl)
870390	Vehicles; for transport of persons (other than those of heading no. 8702) n.e.c. in heading no. 8703	87039010	New vehicles	9%	Cat E (excl)
870390	Vehicles; for transport of persons (other than those of heading no. 8702) n.e.c. in heading no. 8703	87039020	Used vehicles	9%	Cat E (excl)
870410	Vehicles; dumpers, designed for off-highway use, for transport of goods	87041010	New vehicles	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870410	Vehicles; dumpers, designed for off-highway use, for transport of goods	87041020	Used vehicles	9%	Cat E (excl)
870421	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a gvw not exceeding 5 tonnes), n.e.c. in item no 8704.1	87042110	New vehicles	9%	Cat E (excl)
870421	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a gvw not exceeding 5 tonnes), n.e.c. in item no 8704.1	87042120	Used vehicle	9%	Cat E (excl)
870422	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes), n.e.c. in item no 8704.1	87042210	New vehicles	9%	Cat E (excl)
870422	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes), n.e.c. in item no 8704.1	87042220	Used vehicles	9%	Cat E (excl)
870423	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a g.v.w. exceeding 20 tonnes), n.e.c. in item no 8704.1	87042310	New vehicles	9%	Cat E (excl)
870423	Vehicles; compression-ignition internal combustion piston engine (diesel or semi-diesel), for transport of goods, (of a g.v.w. exceeding 20 tonnes), n.e.c. in item no 8704.1	87042320	Used vehicles	9%	Cat E (excl)
870431	Vehicles; spark-ignition internal combustion piston engine, for transport of goods, (of a g.v.w. not exceeding 5 tonnes), n.e.c. in item no 8704.1	87043110	New vehicles	9%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870431	Vehicles; spark-ignition internal combustion piston engine, for transport of goods, (of a g.v.w. not exceeding 5 tonnes), n.e.c. in item no 8704.1	87043120	Used vehicles	9%	Cat E (excl)
870432	Vehicles; spark-ignition internal combustion piston engine, for transport of goods, (of a g.v.w. exceeding 5 tonnes), n.e.c. in item no 8704.1	87043210	New vehicles	9%	Cat E (excl)
870432	Vehicles; spark-ignition internal combustion piston engine, for transport of goods, (of a g.v.w. exceeding 5 tonnes), n.e.c. in item no 8704.1	87043220	Used vehicles	9%	Cat E (excl)
870490	Vehicles; for transport of goods, n.e.c. in heading no. 8704	87049000		9%	Cat E (excl)
870510	Vehicles; crane lorries	87051000		19%	Cat E (excl)
870520	Vehicles; mobile drilling derricks	87052000		19%	Cat E (excl)
870530	Vehicles; fire fighting vehicles	87053000		19%	Cat E (excl)
870540	Vehicles; concrete-mixer lorries	87054000		19%	Cat E (excl)
870590	Vehicles; break-down lorries, road-sweepers, spraying lorries, mobile workshops, mobile radiological units, and other special purpose vehicles n.e.c. in heading no. 8705	87059000		19%	Cat E (excl)
870600	Chassis; fitted with engines, for the motor vehicles of heading no. 8701 to 8705	87060000		19%	Cat E (excl)
870710	Vehicles; bodies (including cabs) for the motor vehicles of heading no. 8703	87071000		19%	Cat E (excl)
870790	Vehicles; bodies (including cabs) for the motor vehicles of heading no. 8701, 8702, 8704 or 8705	87079090		19%	Cat E (excl)
870810	Vehicles; bumpers and parts thereof, for the vehicles of heading no. 8701 to 8705	87081090		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870821	Vehicles; parts of bodies, safety seat belts	87082190		19%	Cat E (excl)
870829	Vehicles; parts and accessories, of bodies, other than safety seat belts	87082990		19%	Cat D (20 yrs)
870830	Vehicle parts; brakes, servo-brakes and parts thereof	87083099		19%	Cat E (excl)
870840	Vehicle parts; gear boxes and parts thereof	87084099		19%	Cat E (excl)
870850	Vehicle parts; drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	87085099		19%	Cat E (excl)
870870	Vehicle parts; road wheels and parts and accessories thereof	87087099		19%	Cat E (excl)
870880	Vehicle parts; suspension systems and parts thereof (including shock-absorbers)	87088099		19%	Cat E (excl)
870891	Vehicle parts; radiators and parts thereof	87089199		19%	Cat E (excl)
870892	Vehicle parts; silencers (mufflers) and exhaust pipes; parts thereof	87089299		19%	Cat E (excl)
870893	Vehicle parts; clutches and parts thereof	87089390		19%	Cat E (excl)
870894	Vehicle parts; steering wheels, steering columns and steering boxes; parts thereof	87089499		19%	Cat E (excl)
870895	Vehicle parts; safety airbags with inflater system; parts thereof	87089599		19%	Cat E (excl)
870899	Vehicle parts and accessories; n.e.c. in heading no. 8708	87089900		19%	Cat E (excl)
870911	Vehicles; electrical, self-propelled, (not fitted with lifting or handling equipment), of the type used for short distance transport of goods in factories, warehouses, dock areas or airports	87091190		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
870919	Vehicles; (not electrical), self-propelled, without handling equipment, used for short distance transport of goods in factories, airports and such, and tractors of the type used on railway station platforms	87091990		0%	Cat D (20 yrs)
870990	Vehicles; parts of the vehicles of heading no. 8709	87099000		0%	Cat D (20 yrs)
871000	Tanks and other armoured fighting vehicles; motorised, whether or not fitted with weapons, and parts of such vehicles	87100000		0%	Cat D (20 yrs)
871110	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, with reciprocating internal combustion piston engine not exceeding 50cc, with or without side-cars; side-cars	87111000	New	15%	Cat E (excl)
871110	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, with reciprocating internal combustion piston engine not exceeding 50cc, with or without side-cars; side-cars	87111000	Used	30%	Cat E (excl)
871120	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, reciprocating internal combustion piston engine, of cylinder capacity exceeding 50cc but not exceeding 250cc, with or without side-cars; side-cars	87112010		15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
871120	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, reciprocating internal combustion piston engine, of cylinder capacity exceeding 50cc but not exceeding 250cc, with or without side-cars; side-cars	87112098		30%	Cat E (excl)
871130	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, reciprocating internal combustion piston engine, of cylinder capacity exceeding 250cc but not exceeding 500cc, with or without side-cars; side-cars	87113010		15%	Cat E (excl)
871130	Motorcycles (including mopeds) and cycles; fitted with an auxiliary motor, reciprocating internal combustion piston engine, of cylinder capacity exceeding 250cc but not exceeding 500cc, with or without side-cars; side-cars	87113090		30%	Cat E (excl)
871140	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc, with or without sidecars; side-cars	87114000	New	15%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
871140	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, reciprocating internal combustion piston engine of cylinder capacity exceeding 500cc but not exceeding 800cc, with or without sidecars; side-cars	87114000	Used	30%	Cat E (excl)
871150	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc, with or without side-cars; side-cars	87115010	New	15%	Cat E (excl)
871150	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc, with or without side-cars; side-cars	87115020	Used	30%	Cat E (excl)
871160	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with electric motor for propulsion, with or without side-cars; side-cars	87116010		15%	Cat E (excl)
871160	Motorcycles (including mopeds) and cycles; fitted with auxiliary motor, with electric motor for propulsion, with or without side-cars; side-cars	87116090		30%	Cat E (excl)
871190	Motorcycles (including mopeds) and cycles; n.e.c. in heading no. 8711, fitted with auxiliary motor, with or without side-cars; side-cars	87119000	New	30%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
871190	Motorcycles (including mopeds) and cycles; n.e.c. in heading no. 8711, fitted with auxiliary motor, with or without side-cars; side-cars	87119000	Used	30%	Cat E (excl)
871200	Bicycles and other cycles; including delivery tricycles, not motorised	87120070		0%	Cat D (20 yrs)
871310	Carriages for disabled persons; not mechanically propelled	87131000		19%	Cat E (excl)
871390	Carriages for disabled persons; mechanically propelled	87139000		19%	Cat E (excl)
871410	Motorcycles (including mopeds); parts and accessories	87141090		19%	Cat E (excl)
871420	Carriages for disabled persons; parts and accessories thereof	87142000		19%	Cat E (excl)
871491	Cycles; frames and forks, and parts thereof	87149190		0%	Cat D (20 yrs)
871492	Cycles; parts thereof, wheel rims and spokes	87149290		0%	Cat D (20 yrs)
871493	Cycles; parts thereof, hubs (other than coaster braking hubs and hub brakes) and free-wheel sprocket-wheels	87149300		0%	Cat D (20 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
871494	Cycles; parts thereof, brakes, including coaster braking hubs and hub-brakes, and parts thereof	87149490		0%	Cat D (20 yrs)
871495	Cycles; parts thereof, saddles	87149500		0%	Cat D (20 yrs)
871496	Cycles; parts, pedals and crank-gear, and parts thereof	87149690		0%	Cat D (20 yrs)
871499	Cycles; parts thereof, n.e.c. in item no. 8714.9	87149990		0%	Cat D (20 yrs)
871500	Baby carriages and parts thereof	87150090		23%	Cat E (excl)
871610	Trailers and semi-trailers; of the caravan type, for housing or camping	87161098		19%	Cat E (excl)
871620	Trailers and semi-trailers; self-loading or self-unloading, for agricultural purposes	87162000		19%	Cat E (excl)
871631	Tanker trailers and tanker semi-trailers	87163100		19%	Cat E (excl)
871639	Trailers and semi-trailers; (other than tanker type)	87163980		19%	Cat E (excl)
871640	Trailers and semi-trailers; n.e.c. in item no. 8716.3	87164000		19%	Cat E (excl)
871680	Vehicles; n.e.c. in heading no. 8716	87168000		19%	Cat E (excl)
871690	Trailers, semi-trailers and other vehicles not mechanically propelled; parts thereof for heading no. 8716	87169090		19%	Cat E (excl)
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	88010090		0%	Cat A (5 yrs)
880211	Helicopters; of an unladen weight not exceeding 2000kg	88021100		0%	Cat A (5 yrs)
880212	Helicopters; of an unladen weight exceeding 2000kg	88021200		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
880220	Aeroplanes and other aircraft; of an unladen weight not exceeding 2000kg	88022000		0%	Cat A (5 yrs)
880230	Aeroplanes and other aircraft; of an unladen weight exceeding 2000kg but not exceeding 15,000kg	88023000		0%	Cat A (5 yrs)
880240	Aeroplanes and other aircraft; of an unladen weight exceeding 15,000kg	88024000		0%	Cat A (5 yrs)
880260	Spacecraft; (including satellites) and suborbital and spacecraft launch vehicles	88026090		0%	Cat A (5 yrs)
880310	Aircraft and spacecraft; propellers and rotors and parts thereof	88031000		0%	Cat A (5 yrs)
880320	Aircraft and spacecraft; under-carriages and parts thereof	88032000		0%	Cat A (5 yrs)
880330	Aircraft and spacecraft; parts of aeroplanes or helicopters n.e.c. in heading no. 8803	88033000		0%	Cat A (5 yrs)
880390	Aircraft and spacecraft; parts thereof n.e.c. in chapter 88	88039090		0%	Cat A (5 yrs)
880400	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	88040000		0%	Cat A (5 yrs)
880510	Aircraft launching gear, deck-arrestor or similar gear and parts thereof	88051090		0%	Cat A (5 yrs)
880521	Ground flying trainers and parts thereof; air combat simulators and parts thereof	88052100		0%	Cat A (5 yrs)
880529	Ground flying trainers and parts thereof; other than air combat simulators and parts thereof	88052900		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
890110	Cruise ships, excursion boats and similar vessels, principally designed for the transport of persons, ferry boats of all kinds	89011090		0%	Cat A (5 yrs)
890120	Tankers	89012090		0%	Cat A (5 yrs)
890130	Vessels, refrigerated; other than tankers	89013090		0%	Cat A (5 yrs)
890190	Vessels; n.e.c. in heading no. 8901, for the transport of goods and other vessels for the transport of both persons and goods	89019090		0%	Cat A (5 yrs)
890200	Fishing vessels, factory ships and other vessels; for processing or preserving fishery products	89020090		0%	Cat A (5 yrs)
890310	Yachts and other vessels; for pleasure or sports, rowing boats and canoes, inflatable	89031090		0%	Cat D (20 yrs)
890391	Sailboats; with or without auxiliary motor, for pleasure or sports, other than inflatable	89039190		0%	Cat D (20 yrs)
890392	Motorboats; (other than outboard motorboats), for pleasure or sports, other than inflatable	89039299		0%	Cat D (20 yrs)
890399	Yachts and other vessels; for pleasure or sports, rowing boats and canoes, n.e.c. in heading no. 8903, other than inflatable	89039999		0%	Cat D (20 yrs)
890400	Tugs and pusher craft	89040099		0%	Cat A (5 yrs)
890510	Dredgers	89051090		0%	Cat A (5 yrs)
890520	Floating or submersible drilling or production platforms	89052000		0%	Cat A (5 yrs)
890590	Vessels; light, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function, floating docks	89059090		0%	Cat A (5 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
890610	Vessels; warships	89061000		0%	Cat A (5 yrs)
890690	Vessels; other, including lifeboats other than rowing boats, other than warships	89069099		0%	Cat A (5 yrs)
890710	Rafts; inflatable	89071000		0%	Cat A (5 yrs)
890790	Floating structures; tanks, coffer-dams, landing stages, buoys and beacons	89079000		0%	Cat A (5 yrs)
890800	Vessels and other floating structures; for breaking up	89080000		0%	Cat A (5 yrs)
900110	Optical fibres, optical fibre bundles and cables; excluding those of heading no. 8544	90011090		0%	Cat B (10 yrs)
900120	Optical elements; polarising material, sheets and plates thereof	90012000		0%	Cat B (10 yrs)
900130	Lenses, contact; unmounted, of any material, excluding elements of glass not optically worked	90013000		0%	Cat B (10 yrs)
900140	Lenses, spectacle; unmounted, of glass, excluding elements of glass not optically worked	90014080		0%	Cat B (10 yrs)
900150	Lenses, spectacle; unmounted, of materials other than glass	90015080		0%	Cat B (10 yrs)
900190	Optical elements; lenses n.e.c. in heading no. 9001, prisms, mirrors and other optical elements, unmounted, of any material (excluding elements of glass not optically worked)	90019000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
900211	Lenses; objective, for cameras, projectors or photographic enlargers or reducers, mounted, being parts or fittings for instruments or apparatus, of any material (excluding glass not optically worked)	90021100		0%	Cat B (10 yrs)
900219	Lenses; objective, (other than for cameras, projectors or photographic enlargers or reducers), mounted, of any material (excluding elements of glass not optically worked)	90021900		0%	Cat B (10 yrs)
900220	Filters; mounted as parts or fittings for instruments or apparatus, of any material (excluding elements of glass not optically worked)	90022000		0%	Cat B (10 yrs)
900290	Optical elements; n.e.c. in heading no. 9002 (e.g. prisms and mirrors), mounted, being parts or fittings for instruments or apparatus, of any material (excluding elements of glass not optically worked)	90029000		0%	Cat B (10 yrs)
900311	Frames and mountings; for spectacles, goggles or the like, of plastics	90031100		0%	Cat B (10 yrs)
900319	Frames and mountings; for spectacles, goggles or the like, of materials other than plastics	90031900		0%	Cat B (10 yrs)
900390	Frames and mountings; parts for spectacles, goggles or the like	90039000		0%	Cat B (10 yrs)
900410	Sunglasses; corrective, protective or other	90041099		0%	Cat B (10 yrs)
900490	Spectacles, goggles and the like; (other than sunglasses) corrective, protective or other	90049090		0%	Cat B (10 yrs)
900510	Binoculars	90051000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
900580	Monoculars; other optical telescopes and astronomical instruments, excluding instruments for radio-astronomy	90058000		0%	Cat B (10 yrs)
900590	Binoculars, monoculars, other optical telescopes, astronomical instruments (excluding those of radio-astronomy); parts and accessories (including mountings)	90059000		0%	Cat B (10 yrs)
900630	Cameras, photographic (excluding cinematographic); specially designed for underwater use, aerial survey, medical or surgical examination of internal organs; comparison cameras for forensic or criminological use	90063000		9%	Cat C (15 yrs)
900640	Cameras, photographic (excluding cinematographic); instant print cameras	90064000		9%	Cat C (15 yrs)
900651	Cameras, photographic (excluding cinematographic); with a through-the-lens viewfinder, single lens reflex (SLR), for a roll film of a width not exceeding 35mm	90065100		9%	Cat C (15 yrs)
900652	Cameras, photographic (excluding cinematographic); of a kind (not SLR) for roll film of a width less than 35mm	90065200		9%	Cat C (15 yrs)
900653	Cameras, photographic (excluding cinematographic); of a kind (not SLR) for roll film of a width of 35mm	90065380		9%	Cat C (15 yrs)
900659	Cameras, photographic (excluding cinematographic); n.e.c. in heading no 9006	90065900		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
900661	Photographic flashlight apparatus; discharge lamp (electronic)	90066100		9%	Cat C (15 yrs)
900669	Photographic flashlight apparatus; n.e.c. in heading no. 9006	90066900		9%	Cat C (15 yrs)
900691	Cameras, photographic (excluding cinematographic); parts and accessories	90069100		9%	Cat C (15 yrs)
900699	Photographic flashlight apparatus; parts and accessories, for other than cameras	90069900		9%	Cat C (15 yrs)
900710	Cameras, cinematographic; whether or not incorporating sound recording apparatus	90071000		9%	Cat C (15 yrs)
900720	Projectors, cinematographic; whether or not incorporating sound recording or reproducing apparatus	90072000		9%	Cat C (15 yrs)
900791	Cameras, cinematographic; parts and accessories, whether or not incorporating sound recording apparatus	90079100		9%	Cat C (15 yrs)
900792	Projectors, cinematographic; parts and accessories, whether or not incorporating sound reproducing apparatus	90079200		9%	Cat C (15 yrs)
900850	Image projectors, photographic enlargers and reducers, excluding cinematographic	90085000		9%	Cat C (15 yrs)
900890	Photographic (other than cinematographic) image projectors, enlargers, and reducers; parts and accessories	90089000		9%	Cat C (15 yrs)
901010	Photographic laboratory apparatus and equipment; for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of paper	90101000		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
901050	Photographic laboratory apparatus and equipment; n.e.c. in item no. 9010.10, for photographic (including cinematographic) laboratories; negatoscopes	90105000		9%	Cat C (15 yrs)
901060	Photographic laboratory apparatus and equipment (including cinematographic); projection screens	90106000		9%	Cat C (15 yrs)
901090	Photographic laboratory apparatus and equipment (including cinematographic); parts and accessories	90109080		9%	Cat C (15 yrs)
901110	Microscopes, compound optical; stereoscopic microscopes	90111090		0%	Cat B (10 yrs)
901120	Microscopes, compound optical; for photomicrography, cinephotomicrography or microprojection	90112090		0%	Cat B (10 yrs)
901180	Microscopes, compound optical; (other than stereoscopic and microscopes for photomicrography, cinephotomicrography or microprojection)	90118000		0%	Cat B (10 yrs)
901190	Microscopes, compound optical; parts and accessories (including those for photomicrography, cinephotomicrography or microprojection)	90119090		0%	Cat B (10 yrs)
901210	Microscopes (excluding optical microscopes); diffraction apparatus	90121090		0%	Cat B (10 yrs)
901290	Microscopes (excluding optical microscopes); diffraction apparatus; parts and accessories	90129090		0%	Cat B (10 yrs)
901310	Optical appliances and instruments; telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this chapter	90131090		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
901320	Lasers; other than laser diodes	90132000		0%	Cat B (10 yrs)
901380	Optical devices, appliances and instruments; n.e.c. in heading no. 9013 (including liquid crystal devices)	90138090		0%	Cat B (10 yrs)
901390	Optical appliances and instruments; parts and accessories for articles of heading no. 9013	90139080		0%	Cat B (10 yrs)
901410	Navigational instruments and appliances; direction finding compasses	90141000		0%	Cat B (10 yrs)
901420	Navigational instruments and appliances; for aeronautical or space navigation (excluding compasses)	90142080		0%	Cat B (10 yrs)
901480	Navigational instruments and appliances; for navigation other than aeronautical or space navigation (excluding direction finding compasses)	90148000		0%	Cat B (10 yrs)
901490	Navigational instruments and appliances; parts and accessories	90149000		0%	Cat B (10 yrs)
901510	Rangefinders	90151090		0%	Cat B (10 yrs)
901520	Surveying equipment; theodolites and tacheometers	90152090		0%	Cat B (10 yrs)
901530	Surveying equipment; levels	90153090		0%	Cat B (10 yrs)
901540	Surveying equipment; photogrammetrical surveying instruments and appliances	90154090		0%	Cat B (10 yrs)
901580	Surveying equipment; articles n.e.c. in heading no. 9015, including hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances (excluding compasses)	90158080		0%	Cat B (10 yrs)
901590	Surveying equipment; parts and accessories for articles of heading no. 9015	90159000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
901600	Balances; of a sensitivity of 5cg or better, with or without weights	90160090		0%	Cat B (10 yrs)
901710	Drafting tables and machines; whether or not automatic	90171090		0%	Cat B (10 yrs)
901720	Drawing, marking-out or mathematical calculating instruments	90172090		0%	Cat B (10 yrs)
901730	Mathematical equipment; micrometers, callipers and gauges	90173000		0%	Cat B (10 yrs)
901780	Mathematical instruments and equipment; n.e.c. in heading no. 9017	90178090		0%	Cat B (10 yrs)
901790	Drawing, marking-out equipment and mathematical instruments; parts and accessories	90179000		0%	Cat B (10 yrs)
901811	Medical, surgical instruments and appliances; electro-cardiographs	90181100		0%	Cat B (10 yrs)
901812	Medical, surgical instruments and appliances; ultrasonic scanning apparatus	90181200		0%	Cat B (10 yrs)
901813	Medical, surgical instruments and appliances; magnetic resonance imaging apparatus	90181300		0%	Cat B (10 yrs)
901814	Medical, surgical instruments and appliances; scintigraphic apparatus	90181400		0%	Cat B (10 yrs)
901819	Medical, surgical instruments and appliances; electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters), n.e.c. in item no. 9018.1	90181990		0%	Cat B (10 yrs)
901820	Medical, surgical instruments and appliances; ultra-violet or infra-red ray apparatus	90182000		0%	Cat B (10 yrs)
901831	Medical, surgical instruments and appliances; syringes, with or without needles	90183190		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
901832	Medical, surgical instruments and appliances; tubular metal needles and needles for sutures	90183290		0%	Cat B (10 yrs)
901839	Medical, surgical instruments and appliances; catheters, cannulae and the like	90183900		0%	Cat B (10 yrs)
901841	Dental instruments and appliances; dental drill engines, whether or not combined on a single base with other dental equipment	90184100		0%	Cat B (10 yrs)
901849	Dental instruments and appliances; other than dental drill engines	90184990		0%	Cat B (10 yrs)
901850	Ophthalmic instruments and appliances	90185090		0%	Cat B (10 yrs)
901890	Medical, surgical or dental instruments and appliances; n.e.c. in heading no. 9018	90189084		0%	Cat B (10 yrs)
901910	Mechano-therapy appliances; massage apparatus and psychological aptitude- testing apparatus	90191090		0%	Cat B (10 yrs)
901920	Therapeutic respiration apparatus; ozone, oxygen, aerosol therapy apparatus; artificial respiration or other therapeutic respiration apparatus	90192000		0%	Cat B (10 yrs)
902000	Breathing appliances and gas masks; excluding protective masks having neither mechanical parts nor replaceable filters and excluding apparatus of item no. 9019.20	90200000		0%	Cat B (10 yrs)
902110	Orthopaedic or fracture appliances	90211090		0%	Cat B (10 yrs)
902121	Dental fittings; artificial teeth	90212190		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
902129	Dental fittings; other than artificial teeth	90212900		0%	Cat B (10 yrs)
902131	Artificial parts of the body	90213100		0%	Cat B (10 yrs)
902139	Artificial parts of the body; excluding artificial joints	90213990		0%	Cat B (10 yrs)
902140	Hearing aids (excluding parts and accessories)	90214000		0%	Cat B (10 yrs)
902150	Pacemakers; for stimulating heart muscles (excluding parts and accessories)	90215000		0%	Cat B (10 yrs)
902190	Appliances; worn, carried or implanted in the body, to compensate for a defect or disability	90219090		0%	Cat B (10 yrs)
902212	Apparatus based on the use of x-rays; including radiography or radiotherapy apparatus, whether or not for medical, surgical, dental or veterinary uses, computed tomography apparatus	90221200		0%	Cat B (10 yrs)
902213	Apparatus based on the use of x-rays; including radiography or radiotherapy apparatus, for dental uses, excluding computed tomography apparatus	90221300		0%	Cat B (10 yrs)
902214	Apparatus based on the use of x-rays; including radiography or radiotherapy apparatus, for medical, surgical or veterinary uses, not dental uses, excluding computed tomography apparatus	90221400		0%	Cat B (10 yrs)
902219	Apparatus based on the use of x-rays, including radiography or radiotherapy apparatus; for other than medical, surgical, dental or veterinary uses	90221900		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
902221	Apparatus based on the use of alpha, beta or gamma radiations, including radiography or radiotherapy apparatus; for medical, surgical, dental or veterinary uses	90222100		0%	Cat B (10 yrs)
902229	Apparatus based on the use of alpha, beta or gamma radiations, including radiography or radiotherapy apparatus; (for other than medical, surgical, dental or veterinary uses)	90222900		0%	Cat B (10 yrs)
902230	X-ray tubes	90223000		0%	Cat B (10 yrs)
902290	Apparatus based on use of x-rays and similar; parts and accessories (x-ray generators, tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and like	90229080		0%	Cat B (10 yrs)
902300	Instruments, apparatus and models; designed for demonstrational purposes (in education or exhibitions), unsuitable for other uses	90230080		0%	Cat B (10 yrs)
902410	Machines and appliances; for testing the hardness, strength, compressibility, elasticity or other mechanical properties of metals	90241080		0%	Cat B (10 yrs)
902480	Machines and appliances; for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials other than metals	90248090		0%	Cat B (10 yrs)
902490	Machines and appliances; parts and accessories for those testing hardness, strength, compressibility, elasticity or other mechanical properties of materials (e.g. metal, wood, textiles, paper, plastics)	90249000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
902511	Thermometers and pyrometers; liquid filled, for direct reading, not combined with other instruments	90251180		0%	Cat B (10 yrs)
902519	Thermometers and pyrometers; (other than liquid filled, for direct reading), not combined with other instruments	90251980		0%	Cat B (10 yrs)
902580	Hydrometers and similar floating instruments, barometers, hygrometers, psychrometers, thermometers, pyrometers; recording or not, any combination of these instruments (excluding thermometers and barometers not combined with other instruments)	90258080		0%	Cat B (10 yrs)
902590	Hydrometers and similar floating instruments, barometers, hygrometers, psychrometers, thermometers, pyrometers; recording or not, any combination of these instruments, parts and accessories	90259000		0%	Cat B (10 yrs)
902610	Instruments and apparatus; for measuring or checking the flow or level of liquids	90261089		0%	Cat B (10 yrs)
902620	Instruments and apparatus; for measuring or checking pressure	90262080		0%	Cat B (10 yrs)
902680	Instruments and apparatus; for measuring or checking variables of liquids or gases (excluding pressure or the flow and level of liquids and those of heading no. 9014, 9015, 9028 and 9032)	90268080		0%	Cat B (10 yrs)
902690	Instruments and apparatus; parts and accessories for those measuring or checking the flow, level, pressure or other variables of liquids or gases (excluding those of heading no. 9014, 9015, 9028 or 9032)	90269000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
902710	Instruments and apparatus; gas or smoke analysis apparatus, for physical or chemical analysis	90271090		0%	Cat B (10 yrs)
902720	Chromatographs and electrophoresis instruments	90272000		0%	Cat B (10 yrs)
902730	Spectrometers, spectrophotometers and spectrographs; using optical radiations (UV, visible, IR)	90273000		0%	Cat B (10 yrs)
902750	Instruments and apparatus; using optical radiations (UV, visible, IR), (other than spectrometers, spectrophotometers and spectrographs)	90275000		0%	Cat B (10 yrs)
902780	Instruments and apparatus; for physical or chemical analysis, for measuring or checking viscosity, porosity, expansion, surface tension or quantities of heat, sound or light, n.e.c. in heading no. 9027	90278099		0%	Cat B (10 yrs)
902790	Microtomes and parts and accessories thereof	90279080		0%	Cat B (10 yrs)
902810	Meters; gas, supply or production meters, including calibrating meters thereof	90281000		0%	Cat B (10 yrs)
902820	Meters; liquid supply or production meters, including calibrating meters thereof	90282000		0%	Cat B (10 yrs)
902830	Meters; electricity supply or production meters, including calibrating meters thereof	90283090		0%	Cat B (10 yrs)
902890	Meters; parts and accessories of gas, liquid, electricity supply or production meters, including calibrating meters thereof	90289090		0%	Cat B (10 yrs)
902910	Meters and counters; revolution counters, production counters, taximeters, mileometers, pedometers and the like	90291000		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
902920	Meters; speed indicators and tachometers; stroboscopes	90292090		0%	Cat B (10 yrs)
902990	Meters and counters; parts and accessories for revolution and production counters, taximeters, mileometers, pedometers and the like; speed indicators, tachometers (excluding heading no. 9015), stroboscopes	90299000		0%	Cat B (10 yrs)
903010	Instruments and apparatus; for measuring or detecting ionising radiations	90301000		0%	Cat B (10 yrs)
903020	Oscilloscopes and oscillographs	90302000		0%	Cat B (10 yrs)
903031	Multimeters; for measuring or checking voltage, current, resistance or power, without a recording device	90303100		0%	Cat B (10 yrs)
903032	Multimeters; for measuring or checking voltage, current, resistance or power, with a recording device	90303200		0%	Cat B (10 yrs)
903033	Instruments and apparatus; for measuring or checking voltage, current, resistance or power, without a recording device (excluding multimeters)	90303380		0%	Cat B (10 yrs)
903039	Instruments and apparatus; for measuring or checking voltage, current, resistance or power, with a recording device (excluding multimeters)	90303900		0%	Cat B (10 yrs)
903040	Instruments and apparatus; specially designed for telecommunications (e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	90304000		0%	Cat B (10 yrs)
903082	Instruments and apparatus; for measuring or checking semiconductor wafers or devices	90308200		0%	Cat B (10 yrs)
903084	Instruments and apparatus; n.e.c. in heading no. 9030, with a recording device	90308400		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
903089	Instruments and apparatus; n.e.c. in heading no. 9030, without a recording device	90308990		0%	Cat B (10 yrs)
903090	Instruments, apparatus for measuring, checking electrical quantities, not meters of heading no. 9028; parts and accessories, for measuring or detecting alpha, beta, gamma, x-ray, cosmic and other radiations	90309000		0%	Cat B (10 yrs)
903110	Machines; for balancing mechanical parts	90311000		0%	Cat B (10 yrs)
903120	Test benches	90312000		0%	Cat B (10 yrs)
903141	Optical instruments and appliances; for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices, n.e.c. in chapter 90	90314100		0%	Cat B (10 yrs)
903149	Optical instruments and appliances; for measuring or checking, n.e.c. in chapter 90	90314990		0%	Cat B (10 yrs)
903180	Instruments, appliances and machines; for measuring or checking n.e.c. in chapter 90	90318080		0%	Cat B (10 yrs)
903190	Instruments, appliances and machines; parts and accessories for those measuring or checking devices of heading no. 9031	90319000		0%	Cat B (10 yrs)
903210	Regulating or controlling instruments and apparatus; automatic type, thermostats	90321080		0%	Cat B (10 yrs)
903220	Regulating or controlling instruments and apparatus; automatic, manostats	90322000		0%	Cat B (10 yrs)
903281	Regulating or controlling instruments and apparatus; automatic, hydraulic or pneumatic	90328100		0%	Cat B (10 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
903289	Regulating or controlling instruments and apparatus; automatic, other than hydraulic or pneumatic	90328900		0%	Cat B (10 yrs)
903290	Regulating or controlling instruments and apparatus; automatic, parts and accessories	90329000		0%	Cat B (10 yrs)
903300	Machines and appliances, instruments or apparatus of chapter 90; parts and accessories n.e.c. in chapter 90	90330090		0%	Cat B (10 yrs)
910111	Wrist-watches; electrically operated, with or without a stop-watch, with case of precious metal or of metal clad with precious metal, with mechanical display only	91011100		9%	Cat C (15 yrs)
910119	Wrist-watches; electrically operated, with or without a stop-watch, with case of precious metal or metal clad with precious metal, without mechanical display	91011900		9%	Cat C (15 yrs)
910121	Wrist-watches; (not electrically operated), automatic winding, whether or not incorporating a stop-watch facility, case of precious metal or of metal clad with precious metal	91012100		9%	Cat C (15 yrs)
910129	Wrist-watches; (not electrically operated), (not automatic winding), whether or not incorporating a stop-watch facility, case of precious metal or of metal clad with precious metal	91012900		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
910191	Pocket-watches and other watches, including stop-watches; (excluding wrist watches), with case of precious metal or of metal clad with precious metal, electrically operated	91019100		9%	Cat C (15 yrs)
910199	Pocket-watches and other watches, including stop-watches; (excluding wrist watches), with case of precious metal or of metal clad with precious metal, not electrically operated	91019900		9%	Cat C (15 yrs)
910211	Wrist-watches; electrically operated, with or without a stop-watch, (other than those of heading no. 9101) with mechanical display only	91021100		9%	Cat C (15 yrs)
910212	Wrist-watches; electrically operated, with or without a stop-watch, (other than those of heading no. 9101) with opto-electronic display only	91021200		9%	Cat C (15 yrs)
910219	Wrist-watches; electrically operated, with or without a stop-watch, (other than those of heading no. 9101) without mechanical or opto-electronic display	91021900		9%	Cat C (15 yrs)
910221	Wrist-watches; whether or not incorporating a stop-watch facility, with automatic winding	91022100		9%	Cat C (15 yrs)
910229	Wrist-watches; whether or not incorporating a stop-watch facility, with other than automatic winding	91022900		9%	Cat C (15 yrs)
910291	Pocket watches and other watches, including stop-watches; (excluding wrist-watches), other than those of heading no. 9101, electrically operated	91029100		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
910299	Pocket watches and other watches, including stop-watches; (excluding wrist- watches), other than those of heading no. 9101, other than electrically operated	91029900		9%	Cat C (15 yrs)
910310	Clocks; with watch movements, electrically operated, excluding clocks of heading no. 9104	91031000		9%	Cat C (15 yrs)
910390	Clocks; with watch movements, other than electrically operated, excluding clocks of heading no. 9104	91039000		9%	Cat C (15 yrs)
910400	Clocks; instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	91040000		9%	Cat C (15 yrs)
910511	Clocks; (excluding those with watch movements and instrument panel clocks), alarm clocks, electrically operated	91051100		9%	Cat C (15 yrs)
910519	Clocks; (excluding those with watch movements and instrument panel clocks), alarm clocks, other than electrically operated	91051900		9%	Cat C (15 yrs)
910521	Clocks; (excluding those with watch movements and instrument panel clocks), wall clocks, electrically operated	91052100		9%	Cat C (15 yrs)
910529	Clocks; (excluding those with watch movements and instrument panel clocks), wall clocks, other than electrically operated	91052900		9%	Cat C (15 yrs)
910591	Clocks; (excluding those with watch movements and instrument panel clocks), (other than alarm or wall clocks), electrically operated	91059100		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
910599	Clocks; (excluding those with watch movements and instrument panel clocks), other than alarm or wall clocks, other than electrically operated	91059900		9%	Cat C (15 yrs)
910610	Time recording apparatus; time-registers, time recorders, with clock, watch movement or synchronous motor	91061000		9%	Cat C (15 yrs)
910690	Time recording apparatus; with clock or watch movement or with synchronous motor, n.e.c. in heading no. 9106	91069000		9%	Cat C (15 yrs)
910700	Time switches; with clock, watch movement or synchronous motor	91070000		9%	Cat C (15 yrs)
910811	Watch movements; complete and assembled, electrically operated, with mechanical display only or with a device to which a mechanical display can be incorporated	91081100		9%	Cat C (15 yrs)
910812	Watch movements; complete and assembled, electrically operated, by means of solar cells, with opto-electronic display	91081200		9%	Cat C (15 yrs)
910819	Watch movements; complete and assembled, electrically operated, by means of solar cells, without mechanical display or device including such or opto-electronic display	91081900		9%	Cat C (15 yrs)
910820	Watch movements; complete and assembled, with automatic winding	91082000		9%	Cat C (15 yrs)
910890	Watch movements; complete and assembled, not automatic winding or electrically operated	91089000		9%	Cat C (15 yrs)
910910	Clock movements; complete and assembled, electrically operated	91091000		9%	Cat C (15 yrs)
910990	Clock movements; complete and assembled, other than electrically operated	91099000		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
911011	Watches; complete movements, unassembled or partly assembled (movement sets)	91101190		9%	Cat C (15 yrs)
911012	Watches; incomplete movements, assembled	91101200		9%	Cat C (15 yrs)
911019	Watches; rough movements	91101900		9%	Cat C (15 yrs)
911090	Clocks; movements, whether or not complete, incomplete, assembled or unassembled	91109000		9%	Cat C (15 yrs)
911110	Watch cases; of precious metal or of metal clad with precious metal	91111000		9%	Cat C (15 yrs)
911120	Watch cases; of base metal, whether or not gold-plated or silver-plated	91112000		9%	Cat C (15 yrs)
911180	Watch cases; n.e.c. in heading no. 9111	91118000		9%	Cat C (15 yrs)
911190	Watch cases and parts thereof	91119000		9%	Cat C (15 yrs)
911220	Clock cases and similar cases for other goods of chapter 91; other than watch cases	91122000		9%	Cat C (15 yrs)
911290	Clock cases and similar cases for other goods of chapter 91; other than watch cases, parts thereof	91129000		9%	Cat C (15 yrs)
911310	Watch straps, watch bands, watch bracelets, and parts thereof; of precious metal or of metal clad with precious metal	91131090		9%	Cat C (15 yrs)
911320	Watch straps, watch bands, watch bracelets, and parts thereof; of base metal, whether or not gold- or silver-plated	91132000		9%	Cat C (15 yrs)
911390	Watch straps, watch bands, watch bracelets, and parts thereof; n.e.c. in heading no. 9113	91139000		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
911410	Clock or watch parts; springs, including hairsprings	91141000		9%	Cat C (15 yrs)
911430	Clock or watch parts; dials	91143000		9%	Cat C (15 yrs)
911440	Clock or watch parts; plates and bridges	91144000		9%	Cat C (15 yrs)
911490	Clock or watch parts; other than springs (including hairsprings), dials, plates, and bridges	91149000		9%	Cat C (15 yrs)
920110	Musical instruments; pianos, upright, including automatic pianos	92011090		9%	Cat C (15 yrs)
920120	Musical instruments; pianos, grand	92012000		9%	Cat C (15 yrs)
920190	Musical instruments; harpsichords and other keyboard stringed instruments n.e.c. in heading no. 9201	92019000		9%	Cat C (15 yrs)
920210	Musical instruments; string, played with a bow (e.g. violins)	92021090		9%	Cat C (15 yrs)
920290	Musical instruments; string, played other than with a bow (e.g. guitars and harps)	92029080		9%	Cat C (15 yrs)
920510	Musical instruments; brass-wind (e.g. trumpets), other than fairground organs and mechanical street organs	92051000		9%	Cat C (15 yrs)
920590	Musical instruments; wind, other than brass, (eg. clarinet, bagpipes, pipe organs), other than fairground organs and mechanical street organs	92059090		9%	Cat C (15 yrs)
920600	Musical instruments; percussion (e.g. drums, xylophones, cymbals, castanets, maracas)	92060000		9%	Cat C (15 yrs)
920710	Musical instruments; keyboard, (other than accordions), the sound of which is produced or must be amplified electrically	92071080		9%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
920790	Musical instruments; (other than keyboard), the sound of which is produced or must be amplified electrically	92079090		9%	Cat C (15 yrs)
920810	Musical boxes	92081000		9%	Cat C (15 yrs)
920890	Fairground and mechanical street organs, mechanical singing birds, musical saws and musical instruments n.e.c. in chapter 92; decoy calls of all kinds; whistles; call horns and other mouth-blown sound signalling instruments	92089000		9%	Cat C (15 yrs)
920930	Musical instrument strings	92093000		9%	Cat C (15 yrs)
920991	Musical instruments; parts and accessories for pianos	92099100		9%	Cat C (15 yrs)
920992	Musical instruments; parts and accessories for string musical instruments other than keyboard instruments	92099200		9%	Cat C (15 yrs)
920994	Musical instruments; parts and accessories for the musical instruments the sound of which is produced or must be amplified electrically (e.g. organs, guitars and accordions)	92099400		9%	Cat C (15 yrs)
920999	Musical instruments; parts and accessories for musical instruments n.e.c. in heading no. 9209; metronomes, tuning forks and pitch pipes	92099970		9%	Cat C (15 yrs)
940110	Seats; of a kind used for aircraft	94011000		19%	Cat E (excl)
940120	Seats; of a kind used for motor vehicles	94012000		19%	Cat E (excl)
940130	Seats; swivel with variable height adjustment, excluding medical, surgical, dental, veterinary or barber furniture	94013000		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
940140	Seats; convertible into beds, other than garden seats or camping equipment	94014000		19%	Cat E (excl)
940152	Seats; of bamboo	94015200		19%	Cat E (excl)
940153	Seats; of rattan	94015300		19%	Cat E (excl)
940159	Seats; of cane, osier or similar materials, other than bamboo or rattan	94015900		19%	Cat E (excl)
940161	Seats; with wooden frames, upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	94016100		19%	Cat E (excl)
940169	Seats; with wooden frames, not upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	94016900		19%	Cat E (excl)
940171	Seats; with metal frames, upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	94017100		19%	Cat E (excl)
940179	Seats; with metal frames, not upholstered, (excluding medical, surgical, dental, veterinary or barber furniture)	94017900		19%	Cat E (excl)
940180	Seats; n.e.c. in heading no. 9401, (excluding medical, surgical, dental, veterinary or barber furniture)	94018000		19%	Cat E (excl)
940190	Seat; parts	94019080		19%	Cat E (excl)
940210	Chairs; dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movements, and parts thereof	94021000		19%	Cat E (excl)
940290	Furniture; for medical, surgical, veterinary use (e.g. operating tables, examination tables, hospital beds with mechanical fittings) and parts thereof	94029000		19%	Cat E (excl)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
940310	Furniture; metal, for office use	94031098		19%	Cat E (excl)
940320	Furniture; metal, other than for office use	94032080		19%	Cat E (excl)
940330	Furniture; wooden, for office use	94033099		19%	Cat E (excl)
940340	Furniture; wooden, for kitchen use	94034090		19%	Cat E (excl)
940350	Furniture; wooden, for bedroom use	94035000		19%	Cat E (excl)
940360	Furniture; wooden, other than for office, kitchen or bedroom use	94036090		19%	Cat E (excl)
940370	Furniture; plastic	94037000		19%	Cat E (excl)
940382	Furniture; of bamboo	94038200		19%	Cat E (excl)
940383	Furniture; of rattan	94038300		19%	Cat E (excl)
940389	Furniture; of cane, osier, or similar materials (other than bamboo or rattan)	94038900		19%	Cat E (excl)
940390	Furniture; parts	94039090		19%	Cat E (excl)
940410	Mattress supports	94041000		19%	Cat E (excl)
940421	Mattresses; of cellular rubber or plastics, whether or not covered	94042190		19%	Cat E (excl)
940429	Mattresses; of other materials, not cellular rubber or plastics	94042990		19%	Cat E (excl)
940430	Sleeping bags	94043000		19%	Cat E (excl)
940490	Bedding and similar furnishing articles; n.e.c. in heading no. 9404 (e.g. quilts, eiderdowns, cushions, pouffes and pillows)	94049090		19%	Cat E (excl)
940510	Chandeliers and other electric ceiling or wall light fittings; excluding those used for lighting public open spaces or thoroughfares	94051098		19%	Cat E (excl)
940520	Lamps, electric; floor-standing or for table, desk or bedside	94052099		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
940530	Lighting sets; of a kind used for Christmas trees	94053000		19%	Cat E (excl)
940540	Lamps and light fittings; electric, n.e.c. in heading no. 9405	94054099		19%	Cat C (15 yrs)
940550	Lamps and light fittings; non-electric	94055000		19%	Cat C (15 yrs)
940560	Illuminated signs, name plates and the like	94056080		19%	Cat C (15 yrs)
940591	Lamps and light fittings; parts thereof, of glass	94059190		19%	Cat C (15 yrs)
940592	Lamps and light fittings; parts thereof, of plastics	94059200		19%	Cat C (15 yrs)
940599	Lamps and light fittings; parts thereof, of materials other than glass or plastics	94059900		19%	Cat C (15 yrs)
940610	Buildings; prefabricated, of wood	94061000		0%	Cat B (10 yrs)
940690	Buildings; prefabricated, not of wood	94069090		0%	Cat B (10 yrs)
950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	95030099		15%	Cat E (excl)
950420	Billiard articles and accessories of all kinds	95042000		15%	Cat C (15 yrs)
950430	Games; operated by coins, banknotes, bank cards, tokens or by other means of payment, other than billiard articles and accesssories, and automatic bowling alley equipment	95043090		15%	Cat C (15 yrs)
950440	Games; playing cards	95044000		15%	Cat C (15 yrs)
950450	Games; video game consoles and machines, other than those of subheading 9504.30	95045000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
950490	Games; articles for funfair, table or parlour games, including pintables, special tables for casino games, automatic bowling alley equipment, n.e.c. in heading 9504	95049080		15%	Cat C (15 yrs)
950510	Christmas festivity articles	95051090		15%	Cat C (15 yrs)
950590	Festive, carnival or other entertainment articles including novelty jokes and conjuring tricks; other than Christmas festivity articles	95059000		15%	Cat C (15 yrs)
950611	Skis; for snow	95061180		15%	Cat C (15 yrs)
950612	Ski-fastenings (ski-bindings); for snow-skis	95061200		15%	Cat C (15 yrs)
950619	Snow-ski equipment	95061900		15%	Cat C (15 yrs)
950621	Sailboards; for water sport	95062100		15%	Cat C (15 yrs)
950629	Water sport equipment; water-skis, surf-boards and other water-sport equipment, excluding sailboards	95062900		15%	Cat C (15 yrs)
950631	Golf clubs; complete	95063100		15%	Cat C (15 yrs)
950632	Golf balls	95063200		15%	Cat C (15 yrs)
950639	Golf equipment; other than clubs and balls	95063990		15%	Cat C (15 yrs)
950640	Table-tennis articles and equipment	95064000		15%	Cat C (15 yrs)
950651	Lawn-tennis racquets; whether or not strung	95065100		15%	Cat C (15 yrs)
950659	Tennis, badminton and similar racquets; whether or not strung	95065900		15%	Cat C (15 yrs)
950661	Lawn-tennis balls	95066100		15%	Cat C (15 yrs)
950662	Balls; inflatable	95066200		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
950669	Balls; (other than inflatable or for lawn-tennis, golf or table-tennis)	95066990		15%	Cat C (15 yrs)
950670	Skates; ice and roller, including skating boots with skates attached	95067090		15%	Cat C (15 yrs)
950691	Athletics and gymnastics equipment	95069190		15%	Cat C (15 yrs)
950699	Equipment for outdoor games and recreation n.e.c. in heading no. 9506	95069990		15%	Cat C (15 yrs)
950710	Fishing rods	95071000		0%	Cat B (10 yrs)
950720	Fish-hooks; whether or not snelled	95072090		0%	Cat B (10 yrs)
950730	Fishing reels	95073000		0%	Cat B (10 yrs)
950790	Fishing tackle n.e.c., butterfly nets, decoy birds (other than those of heading no. 9208 or 9705) and similar hunting or shooting requisites	95079000		0%	Cat B (10 yrs)
950810	Travelling circuses and travelling menageries	95081000		23%	Cat C (15 yrs)
950890	Roundabouts, swings, shooting galleries, other fairground amusements; travelling theatres	95089000		23%	Cat C (15 yrs)
960110	Ivory and articles thereof; worked	96011000		23%	Cat C (15 yrs)
960190	Bone, tortoise shell, horn, antlers, coral, mother-of-pearl and other animal carving material and articles thereof (including articles obtained by moulding)	96019000		23%	Cat C (15 yrs)
960200	Vegetable, mineral carving material and articles of these materials, moulded or carved articles of wax, stearin, natural gums, resins or modelling pastes, worked unhardened gelatin (not heading no. 3503)	96020000		23%	Cat C (15 yrs)
960310	Brooms and brushes; consisting of twigs or other vegetable materials bound together, with or without handles	96031000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
960321	Brushes; toothbrushes	96032100		0%	Cat B (10 yrs)
960329	Brushes; shaving, hair, nail, eyelash and other toilet brushes for use on the person, including brushes as parts of appliances	96032980		15%	Cat C (15 yrs)
960330	Brushes; artists' brushes, writing brushes and similar brushes for the application of cosmetics	96033090		15%	Cat C (15 yrs)
960340	Brushes; paint, distemper, varnish or similar brushes (not those of item no. 9603.30), paint pads and rollers	96034090		15%	Cat E (excl)
960350	Brushes; constituting parts of machines, appliances or vehicles	96035000		15%	Cat C (15 yrs)
960390	Brooms, brushes, mops, feather dusters, squeegees, hand operated mechanical floor sweepers; (not motorised), prepared knots and tufts for brooms or brush making n.e.c.	96039099		15%	Cat C (15 yrs)
960400	Hand sieves and hand riddles	96040000		15%	Cat C (15 yrs)
960500	Travel sets; for personal toilet, sewing, shoe or clothes cleaning	96050000		23%	Cat C (15 yrs)
960610	Press-fasteners, snap-fasteners, press-studs and parts therefor	96061000		23%	Cat C (15 yrs)
960621	Buttons; of plastics, not covered with textile material	96062100		23%	Cat C (15 yrs)
960622	Buttons; of base metal, not covered with textile material	96062200		23%	Cat C (15 yrs)
960629	Buttons; of other than base metal or plastics, not covered with textile material	96062900		23%	Cat C (15 yrs)
960630	Button moulds and other parts of buttons; button blanks	96063000		23%	Cat C (15 yrs)
960711	Slide fasteners; fitted with chain scoops of base metal	96071100		23%	Cat C (15 yrs)
960719	Slide fasteners; other than those fitted with chain scoops of base metal	96071900		23%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
960720	Slide fasteners; parts	96072090		23%	Cat C (15 yrs)
960810	Pens; ball point	96081099		0%	Cat B (10 yrs)
960820	Pens; felt tipped and other porous-tipped pens and markers	96082000		0%	Cat B (10 yrs)
960830	Pens; fountain, stylograph and other pens	96083000		0%	Cat B (10 yrs)
960840	Pencils; propelling or sliding	96084000		0%	Cat B (10 yrs)
960850	Pen and pencil sets; of articles from two or more of the foregoing sub-headings	96085000		0%	Cat B (10 yrs)
960860	Pens; ball-point, refills comprising the ball point and ink-reservoir	96086000		0%	Cat B (10 yrs)
960891	Pens; nibs and nib points	96089100		0%	Cat B (10 yrs)
960899	Pens and pencils; duplicating stylos, pen-holders, pencil-holders, and similar holders, parts of the articles of heading 9608, including caps and clips	96089900		0%	Cat B (10 yrs)
960910	Pencils and crayons; with leads encased in rigid sheath	96091090		0%	Cat B (10 yrs)
960920	Pencil leads; black or coloured	96092000		0%	Cat B (10 yrs)
960990	Pastels, drawing charcoals, writing or drawing chalks, tailors' chalk	96099090		0%	Cat B (10 yrs)
961000	Slates and boards; with writing or drawing surfaces, whether or not framed	96100000		19%	Cat C (15 yrs)
961100	Stamps; date, numbering, sealing stamps and the like (including devices for printing or embossing labels), designed for operating by hand; hand operated composing sticks and printing sets	96110000		19%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
961210	Ribbons; for typewriters and the like, inked or otherwise prepared, for giving impressions, whether or not on spools or in cartridges	96121080		19%	Cat C (15 yrs)
961220	Ink pads; whether or not inked, with or without boxes	96122000		19%	Cat C (15 yrs)
961310	Lighters; pocket, cigarette, gas fuelled, non-refillable	96131000		30%	Cat E (excl)
961320	Lighters; pocket, cigarette, gas fuelled, refillable	96132000		30%	Cat E (excl)
961380	Lighters; whether or not mechanical or electrical, n.e.c. in heading no. 9613	96138000		30%	Cat E (excl)
961390	Lighters; parts for cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks	96139000		30%	Cat E (excl)
961400	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof	96140090		30%	Cat D (20 yrs)
961511	Combs, hair slides and the like; of hard rubber or plastics	96151100		23%	Cat C (15 yrs)
961519	Combs, hair slides and the like; of other than hard rubber or plastics	96151900		23%	Cat C (15 yrs)
961590	Hairpins, curling pins, curling grips, hair curlers and the like (not those of heading no. 8516) and parts thereof	96159000		23%	Cat C (15 yrs)
961610	Scent sprays and similar toilet sprays, and mounts and heads therefor	96161090		23%	Cat C (15 yrs)
961620	Powder puffs and pads; for the application of cosmetics or toilet preparations	96162000		23%	Cat C (15 yrs)
961700	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners	96170000		19%	Cat C (15 yrs)
961800	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	96180000		15%	Cat C (15 yrs)

HS Sub-Heading	HS Sub-Heading Description	HS8 Code	Description at 8-Digit Level	Base Rate	Basket
961900	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material	96190089		0%	Cat D (20 yrs)
962000	Monopods, bipods, tripods and similar articles	96200099		0%	Cat D (20 yrs)
970110	Paintings, drawings and pastels; executed entirely by hand, other than drawings of heading no. 4906	97011000		0%	Cat B (10 yrs)
970190	Artwork; collages and similar decorative plaques	97019000		0%	Cat B (10 yrs)
970200	Engravings, prints and lithographs; original	97020000		0%	Cat B (10 yrs)
970300	Sculptures and statuary; original, in any material	97030000		0%	Cat B (10 yrs)
970400	Stamps, postage or revenue; stamp-postmarks, first-day covers, postal stationery (stamped paper) and like, used or unused, other than those of heading 4907	97040000		0%	Cat B (10 yrs)
970500	Collections and collectors' pieces; of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	97050000		0%	Cat B (10 yrs)
970600	Antiques; of an age exceeding one hundred years	97060000		0%	Cat B (10 yrs)