



Council of the  
European Union

Brussels, 1 March 2024  
(OR. en)

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**Interinstitutional File:**  
**2024/0048(NLE)**

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**ADD 1**

**ACP 27**  
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**RELEX 266**  
**COASI 31**

## **PROPOSAL**

|                  |  |
|------------------|--|
| From:            | Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director  |
| date of receipt: | 1 March 2024   |
| To:              | Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union  |
| No. Cion doc.:   | COM(2024) 92 final - ANNEX   |
| Subject:         | ANNEX to the Proposal for a Council Decision on the accession of Tonga to the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part |

Delegations will find attached document COM(2024) 92 final - ANNEX.

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Encl.: COM(2024) 92 final - ANNEX



EUROPEAN  
COMMISSION

Brussels, 1.3.2024  
COM(2024) 92 final

ANNEX

**ANNEX**

*to the*

**Proposal for a Council Decision**

**on the accession of Tonga 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 TONGA

#### Summary of the Market Access Trade in Goods Offer

| Categories   | Total Tariff Lines | Share of Tariff Lines | EU Export to Tonga, Average<br>2019-2021 (1000 euros) | Share of EU Export (2019-2021) |
|--------------|--------------------|-----------------------|---|--------------------------------|
| <b>A</b>     | 902                | 15,8%                 | 164,4   | 5,8%                           |
| <b>B</b>     | 712                | 12,4%                 | 1688,8  | 59,9%                          |
| <b>C</b>     | 3780               | 66,1%                 | 858,5   | 30,5%                          |
| <b>E</b>     | 327                | 5,7%                  | 106,3   | 3,8%                           |
| <b>Total</b> | <b>5721</b>        | <b>100,0%</b>         | <b>2818,1</b>   | <b>100%</b>                    |

### Liberalisation schedule (Tonga)

| <b>Liberalisation category</b> | <b>Years 1 to 5</b> | <b>6th year</b> | <b>7th year</b> | <b>8th year</b> | <b>9th year</b> | <b>10th year</b> | <b>11th year</b> | <b>12th year</b> | <b>13th year</b> | <b>14th year</b> | <b>15th year</b> | <b>16th year</b> |
|--------------------------------|---------------------|-----------------|-----------------|-----------------|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Cat A (5 yrs)                  | Unbound             | Free            | Free            | Free            | Free            | Free             | Free             | Free             | Free             | Free             | Free             | Free             |
| Cat B (10 yrs)                 | Unbound             | Unbound         | Unbound         | Unbound         | Unbound         | Unbound          | Free             | Free             | Free             | Free             | Free             | Free             |
| Cat C (15 yrs)                 | Unbound             | Unbound         | Unbound         | Unbound         | Unbound         | Unbound          | Unbound          | Unbound          | Unbound          | Unbound          | Unbound          | Free             |
| Cat D (20 yrs)                 | Unbound             | Unbound         | Unbound         | Unbound         | Unbound         | Unbound          | Unbound          | Unbound          | Unbound          | Unbound          | Unbound          | Unbound          |
| Cat E (excl)                   | Excl                | Excl            | Excl            | Excl            | Excl            | Excl             | Excl             | Excl             | Excl             | Excl             | Excl             | Excl             |

Source of data: Submitted by the Tonga competent authorities in the context of the accession request of 13 July 2023

**CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO TONGA**

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 010121                | Pure-bred breeding horses   | 01012100        |                                     | 0               | Cat A (5 yrs)      |
| 010129                | Live horses (excl. pure-bred for breeding)  | 01012900        |                                     | 0               | Cat A (5 yrs)      |
| 010130                | Live asses  | 01013000        |                                     | 0               | Cat A (5 yrs)      |
| 010190                | Live mules and hinnies  | 01019000        |                                     | 0               | Cat A (5 yrs)      |
| 010221                | Pure-bred cattle for breeding   | 01022100        |                                     | 0               | Cat A (5 yrs)      |
| 010229                | Live cattle (excl. pure-bred for breeding)  | 01022900        |                                     | 0               | Cat A (5 yrs)      |
| 010231                | Pure-bred buffalo for breeding  | 01023100        |                                     | 0               | Cat A (5 yrs)      |
| 010239                | Live buffalo (excl. pure-bred for breeding)   | 01023900        |                                     | 0               | Cat A (5 yrs)      |
| 010290                | Live bovine animals (excl. cattle and buffalo)  | 01029000        |                                     | 0               | Cat A (5 yrs)      |
| 010310                | Pure-bred breeding swine  | 01031000        |                                     | 0               | Cat A (5 yrs)      |
| 010391                | Live pure-bred swine, weighing < 50 kg (excl. pure-bred for breeding)   | 01039100        |                                     | 0               | Cat A (5 yrs)      |
| 010392                | Live pure-bred swine, weighing >= 50 kg (excl. pure-bred for breeding)  | 01039200        |                                     | 0               | Cat A (5 yrs)      |
| 010410                | Live sheep  | 01041000        |                                     | 0               | Cat A (5 yrs)      |
| 010420                | Live goats  | 01042000        |                                     | 0               | Cat A (5 yrs)      |
| 010511                | Live fowls of the species Gallus domesticus, weighing <= 185 g (excl. turkeys and guinea fowls)   | 01051100        |                                     | 0               | Cat A (5 yrs)      |
| 010512                | Live domestic turkeys, weighing <= 185 g  | 01051200        |                                     | 0               | Cat A (5 yrs)      |
| 010513                | Live domestic ducks, weighing <= 185 g  | 01051300        |                                     | 0               | Cat A (5 yrs)      |
| 010514                | Live domestic geese, weighing <= 185 g  | 01051400        |                                     | 0               | Cat A (5 yrs)      |
| 010515                | Live domestic guinea fowls, weighing <= 185 g   | 01051500        |                                     | 0               | Cat A (5 yrs)      |
| 010594                | Live fowls of the species Gallus domesticus, weighing > 185   | 01059400        |                                     | 0               | Cat A (5 yrs)      |
| 010599                | Live domestic ducks, geese, turkeys and guinea fowls, weighing > 185 g  | 01059900        |                                     | 0               | Cat A (5 yrs)      |
| 010611                | Live primates   | 01061100        |                                     | 0               | Cat A (5 yrs)      |
| 010612                | 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 A (5 yrs)      |
| 010613                | Live camels and other camelids [Camelidae]  | 01061300        |                                     | 0               | Cat A (5 yrs)      |
| 010614                | Live rabbits and hares  | 01061400        |                                     | 0               | Cat A (5 yrs)      |
| 010619                | Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats) | 01061900        |                                     | 0               | Cat A (5 yrs)      |
| 010620                | Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"   | 01062000        |                                     | 0               | Cat A (5 yrs)      |
| 010631                | Live birds of prey  | 01063100        |                                     | 0               | Cat A (5 yrs)      |
| 010632                | Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"   | 01063200        |                                     | 0               | Cat A (5 yrs)      |
| 010633                | Live ostriches, and emus [Dromaius novaehollandiae]   | 01063300        |                                     | 0               | Cat A (5 yrs)      |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|---|----------|------------------------------|----------|---------------|
| 010639         | Live birds (excl. birds of prey, psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches and emus)  | 01063900 |                              | 0        | Cat A (5 yrs) |
| 010641         | Live bees   | 01064100 |                              | 0        | Cat A (5 yrs) |
| 010649         | Live insects (excl. bees)   | 01064900 |                              | 0        | Cat A (5 yrs) |
| 010690         | Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.) | 01069000 |                              | 0        | Cat A (5 yrs) |
| 020110         | Carcases or half-carcases of bovine animals, fresh or chilled   | 02011000 |                              | 0        | Cat A (5 yrs) |
| 020120         | Fresh or chilled bovine cuts, with bone in (excl. carcasses and 1/2 carcasses)  | 02012000 |                              | 0        | Cat A (5 yrs) |
| 020130         | Fresh or chilled bovine meat, boneless  | 02013000 |                              | 0        | Cat A (5 yrs) |
| 020210         | Frozen bovine carcasses and half-carcasses  | 02021000 |                              | 0        | Cat A (5 yrs) |
| 020220         | Frozen bovine cuts, with bone in (excl. carcasses and half-carcasses)   | 02022000 |                              | 0        | Cat A (5 yrs) |
| 020230         | Frozen, boneless meat of bovine animals   | 02023000 |                              | 0        | Cat A (5 yrs) |
| 020311         | Fresh or chilled carcasses and half-carcasses of swine  | 02031100 |                              | 0        | Cat A (5 yrs) |
| 020312         | Fresh or chilled hams, shoulders and cuts thereof of swine, with bone in  | 02031200 |                              | 0        | Cat A (5 yrs) |
| 020319         | Fresh or chilled meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in)                                   | 02031900 |                              | 0        | Cat A (5 yrs) |
| 020321         | Frozen carcasses and half-carcasses of swine  | 02032100 |                              | 0        | Cat A (5 yrs) |
| 020322         | Frozen hams, shoulders and cuts thereof of swine, with bone in  | 02032200 |                              | 0        | Cat A (5 yrs) |
| 020329         | Frozen meat of swine (excl. carcasses and half-carcasses, and hams, shoulders and cuts thereof, with bone in)   | 02032900 |                              | 0        | Cat A (5 yrs) |
| 020410         | Fresh or chilled lamb carcasses and half-carcasses  | 02041000 |                              | 0        | Cat A (5 yrs) |
| 020421         | Fresh or chilled sheep carcasses and half-carcasses (excl. lambs)   | 02042100 |                              | 0        | Cat A (5 yrs) |
| 020422         | Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02042210 | Lamb breast                  | 0        | Cat A (5 yrs) |
| 020422         | Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02042220 | Lamb flap                    | 0        | Cat A (5 yrs) |
| 020422         | Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02042230 | Mutton Breast                | 0        | Cat A (5 yrs) |
| 020422         | Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02042240 | Mutton Flaps                 | 0        | Cat A (5 yrs) |
| 020422         | Fresh or chilled cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02042290 | Other                        | 0        | Cat A (5 yrs) |
| 020423         | Fresh or chilled boneless cuts of sheep   | 02042300 |                              | 0        | Cat A (5 yrs) |
| 020430         | Frozen lamb carcasses and half-carcasses  | 02043000 |                              | 0        | Cat A (5 yrs) |
| 020441         | Frozen sheep carcasses and half-carcasses (excl. lambs)   | 02044100 |                              | 0        | Cat A (5 yrs) |
| 020442         | Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02044210 | Lamb breast                  | 0        | Cat A (5 yrs) |
| 020442         | Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)   | 02044220 | Lamb flap                    | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|--|----------|------------------------------|----------|---------------|
| 020442         | Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)          | 02044230 | Mutton breast                | 0        | Cat A (5 yrs) |
| 020442         | Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)          | 02044240 | Mutton flaps                 | 0        | Cat A (5 yrs) |
| 020442         | Frozen cuts of sheep, with bone in (excl. carcasses and half-carcasses)          | 02044290 | Other                        | 0        | Cat A (5 yrs) |
| 020443         | Frozen boneless cuts of sheep  | 02044300 |                              | 0        | Cat A (5 yrs) |
| 020450         | Fresh, chilled or frozen meat of goats   | 02045000 |                              | 0        | Cat A (5 yrs) |
| 020500         | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen                | 02050000 |                              | 0        | Cat A (5 yrs) |
| 020610         | Fresh or chilled edible offal of bovine animals                                  | 02061000 |                              | 0        | Cat A (5 yrs) |
| 020621         | Frozen edible bovine tongues   | 02062100 |                              | 0        | Cat A (5 yrs) |
| 020622         | Frozen edible bovine livers  | 02062200 |                              | 0        | Cat A (5 yrs) |
| 020629         | Frozen edible bovine offal (excl. tongues and livers)                            | 02062900 |                              | 0        | Cat A (5 yrs) |
| 020630         | Fresh or chilled edible offal of swine   | 02063000 |                              | 0        | Cat A (5 yrs) |
| 020641         | Frozen edible livers of swine  | 02064100 |                              | 0        | Cat A (5 yrs) |
| 020649         | Edible offal of swine, frozen (excl. livers)                                     | 02064900 |                              | 0        | Cat A (5 yrs) |
| 020680         | Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies  | 02068000 |                              | 0        | Cat A (5 yrs) |
| 020690         | Frozen edible offal of sheep, goats, horses, asses, mules and hinnies            | 02069000 |                              | 0        | Cat A (5 yrs) |
| 020711         | Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces       | 02071100 |                              | 0        | Cat A (5 yrs) |
| 020712         | Frozen fowls of the species Gallus domesticus, not cut in pieces                 | 02071200 |                              | 0        | Cat A (5 yrs) |
| 020713         | Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus | 02071310 | Chicken leg quarter cuts     | 0        | Cat A (5 yrs) |
| 020713         | Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus | 02071390 | Other                        | 0        | Cat A (5 yrs) |
| 020714         | Frozen cuts and edible offal of fowls of the species Gallus domesticus           | 02071410 | Chicken leg quarter cuts     | 0        | Cat A (5 yrs) |
| 020714         | Frozen cuts and edible offal of fowls of the species Gallus domesticus           | 02071490 | Other                        | 0        | Cat A (5 yrs) |
| 020724         | Fresh or chilled turkeys of the species domesticus, not cut in pieces            | 02072400 |                              | 0        | Cat A (5 yrs) |
| 020725         | Frozen turkeys of the species domesticus, not cut into pieces                    | 02072500 |                              | 0        | Cat A (5 yrs) |
| 020726         | Fresh or chilled cuts and edible offal of turkeys of the species domesticus      | 02072610 | Turkey tail                  | 0        | Cat E (excl.) |
| 020726         | Fresh or chilled cuts and edible offal of turkeys of the species domesticus      | 02072690 | Other                        | 0        | Cat A (5 yrs) |
| 020727         | Frozen cuts and edible offal of turkeys of the species domesticus                | 02072710 | Turkey tail                  | 0        | Cat E (excl.) |
| 020727         | Frozen cuts and edible offal of turkeys of the species domesticus                | 02072790 | Other                        | 0        | Cat A (5 yrs) |
| 020741         | Fresh or chilled domestic ducks, not cut in pieces                               | 02074100 |                              | 0        | Cat A (5 yrs) |
| 020742         | Frozen domestic ducks, not cut in pieces   | 02074200 |                              | 0        | Cat A (5 yrs) |
| 020743         | Fatty livers of domestic ducks, fresh or chilled                                 | 02074300 |                              | 0        | Cat A (5 yrs) |
| 020744         | Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)    | 02074400 |                              | 0        | Cat A (5 yrs) |
| 020745         | Frozen cuts and edible offal of domestic ducks                                   | 02074500 |                              | 0        | Cat A (5 yrs) |
| 020751         | Fresh or chilled domestic geese, not cut in pieces                               | 02075100 |                              | 0        | Cat A (5 yrs) |
| 020752         | Frozen domestic geese, not cut in pieces   | 02075200 |                              | 0        | Cat A (5 yrs) |
| 020753         | Fatty livers of domestic geese, fresh or chilled                                 | 02075300 |                              | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 020754         | Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers)   | 02075400 |                              | 0        | Cat A (5 yrs)    |
| 020755         | Frozen cuts and edible offal of domestic geese  | 02075500 |                              | 0        | Cat A (5 yrs)    |
| 020760         | Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen  | 02076000 |                              | 0        | Cat A (5 yrs)    |
| 020810         | Fresh, chilled or frozen meat and edible offal of rabbits or hares  | 02081000 |                              | 0        | Cat A (5 yrs)    |
| 020830         | Fresh, chilled or frozen meat and edible offal of primates  | 02083000 |                              | 0        | Cat A (5 yrs)    |
| 020840         | Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) and of seals, sea lions and walruses (mammals of the suborder Pinnipedia)   | 02084000 |                              | 0        | Cat A (5 yrs)    |
| 020850         | Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"   | 02085000 |                              | 0        | Cat A (5 yrs)    |
| 020860         | Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]   | 02086000 |                              | 0        | Cat A (5 yrs)    |
| 020890         | Fresh, chilled or frozen meat and edible offal of pigeons, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species Gallus domesticus, ducks, geese, turkeys, guinea fowl", rabbits, hares, primates, 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" and reptiles) | 02089000 |                              | 0        | Cat A (5 yrs)    |
| 020910         | Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked  | 02091000 |                              | 0        | Cat A (5 yrs)    |
| 020990         | Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked   | 02099000 |                              | 0        | Cat A (5 yrs)    |
| 021011         | Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in  | 02101100 |                              | 0        | Cat E (excl.)    |
| 021012         | Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked  | 02101200 |                              | 0,15     | Cat C (15 years) |
| 021019         | Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)   | 02101900 |                              | 0,15     | Cat C (15 years) |
| 021020         | Meat of bovine animals, salted, in brine, dried or smoked   | 02102000 |                              | 0,15     | Cat C (15 years) |
| 021091         | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates   | 02109100 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 021092         | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals, sea lions and walruses (mammals of the suborder Pinnipedia)  | 02109200 |                              | 0,15     | Cat C (15 years) |
| 021093         | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"   | 02109300 |                              | 0,15     | Cat C (15 years) |
| 021099         | Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, 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" and reptiles)   | 02109900 |                              | 0,15     | Cat C (15 years) |
| 030111         | Live ornamental freshwater fish  | 03011100 |                              | 0,15     | Cat E (excl.)    |
| 030119         | Live ornamental fish (excl. freshwater)  | 03011900 |                              | 0,15     | Cat C (15 years) |
| 030191         | Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"  | 03019100 |                              | 0,2      | Cat C (15 years) |
| 030192         | Live eels "Anguilla spp."  | 03019200 |                              | 0,2      | Cat C (15 years) |
| 030193         | Live carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."   | 03019300 |                              | 0,2      | Cat C (15 years) |
| 030194         | Live Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)   | 03019400 |                              | 0,2      | Cat C (15 years) |
| 030195         | Live southern bluefin tunas "Thunnus maccoyii"   | 03019500 |                              | 0,2      | Cat C (15 years) |
| 030199         | Live fish (excl. ornamental fish, trout [Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster], eels [Anguilla spp.], carp [Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.], Atlantic and Pacific bluefin tuna [Thunnus thynnus, Thunnus orientalis] and southern bluefin tuna [Thunnus maccoyii]) | 03019900 |                              | 0,2      | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 030211         | Fresh or chilled trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"  | 03021100 |                              | 0        | Cat B (10 yrs)   |
| 030213         | Fresh or chilled Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus"   | 03021300 |                              | 0        | Cat B (10 yrs)   |
| 030214         | Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"   | 03021400 |                              | 0        | Cat B (10 yrs)   |
| 030219         | Fresh or chilled salmonidae (excl. trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho") | 03021900 |                              | 0        | Cat C (15 years) |
| 030221         | Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides, Atlantic halibut "Hippoglossus hippoglossus" and Pacific halibut "Hippoglossus stenolepis"   | 03022100 |                              | 0        | Cat B (10 yrs)   |
| 030222         | Fresh or chilled plaice "Pleuronectes platessa"  | 03022200 |                              | 0        | Cat B (10 yrs)   |
| 030223         | Fresh or chilled sole "Solea spp."   | 03022300 |                              | 0        | Cat B (10 yrs)   |
| 030224         | Fresh or chilled turbot "Psetta maxima"  | 03022400 |                              | 0        | Cat B (10 yrs)   |
| 030229         | Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae" (excl. halibut "Reinhardtius hippoglossoides, Hippoglossus hippoglossus and Hippoglossus stenolepis", plaice "Pleuronectes platessa", sole "Solea spp." and turbot "Psetta maxima")  | 03022900 |                              | 0        | Cat B (10 yrs)   |
| 030231         | Fresh or chilled albacore or longfinned tunas "Thunnus alalunga"   | 03023100 |                              | 0        | Cat B (10 yrs)   |
| 030232         | Fresh or chilled yellowfin tunas "Thunnus albacares"   | 03023200 |                              | 0        | Cat B (10 yrs)   |
| 030233         | Fresh or chilled skipjack or stripe-bellied bonito   | 03023300 |                              | 0        | Cat B (10 yrs)   |
| 030234         | Fresh or chilled bigeye tunas "Thunnus obesus"   | 03023400 |                              | 0        | Cat B (10 yrs)   |
| 030235         | Fresh or chilled Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)   | 03023500 |                              | 0        | Cat B (10 yrs)   |
| 030236         | Fresh or chilled Southern bluefin tunas "Thunnus maccoyii"   | 03023600 |                              | 0        | Cat B (10 yrs)   |
| 030239         | Fresh or chilled tunas of the genus "Thunnus" (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)  | 03023900 |                              | 0        | Cat B (10 yrs)   |
| 030241         | Fresh or chilled herring "Clupea harengus, clupea pallasii"  | 03024100 |                              | 0        | Cat B (10 yrs)   |
| 030242         | Fresh or chilled anchovies "Engraulis spp."  | 03024200 |                              | 0        | Cat B (10 yrs)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|---|----------|------------------------------|----------|----------------|
| 030243         | Fresh or chilled sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus"  | 03024300 |                              | 0        | Cat B (10 yrs) |
| 030244         | Fresh or chilled mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"  | 03024400 |                              | 0        | Cat B (10 yrs) |
| 030245         | Fresh or chilled jack and horse mackerel "Trachurus spp."   | 03024500 |                              | 0        | Cat B (10 yrs) |
| 030246         | Fresh or chilled cobia "Rachycentron canadum"   | 03024600 |                              | 0        | Cat B (10 yrs) |
| 030247         | Fresh or chilled swordfish "Xiphias gladius"  | 03024700 |                              | 0        | Cat B (10 yrs) |
| 030249         | Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae" | 03024900 |                              | 0        | Cat B (10 yrs) |
| 030251         | Fresh or chilled cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"  | 03025100 |                              | 0        | Cat B (10 yrs) |
| 030252         | Fresh or chilled haddock "Melanogrammus aeglefinus"   | 03025200 |                              | 0        | Cat B (10 yrs) |
| 030253         | Fresh or chilled coalfish "Pollachius virens"   | 03025300 |                              | 0        | Cat B (10 yrs) |
| 030254         | Fresh or chilled hake "Merluccius spp., Urophycis spp."   | 03025400 |                              | 0        | Cat B (10 yrs) |
| 030255         | Fresh or chilled Alaska pollack "Theragra chalcogramma"   | 03025500 |                              | 0        | Cat B (10 yrs) |
| 030256         | Fresh or chilled blue whiting "Micromesistius poutassou, Micromesistius australis"  | 03025600 |                              | 0        | Cat B (10 yrs) |
| 030259         | Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack and blue whittings)  | 03025900 |                              | 0        | Cat B (10 yrs) |
| 030271         | Fresh or chilled tilapia "Oreochromis spp."   | 03027100 |                              | 0        | Cat B (10 yrs) |
| 030272         | Fresh or chilled catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."   | 03027200 |                              | 0        | Cat B (10 yrs) |
| 030273         | Fresh or chilled carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."  | 03027300 |                              | 0        | Cat B (10 yrs) |
| 030274         | Fresh or chilled eels "Anguilla spp."   | 03027400 |                              | 0        | Cat B (10 yrs) |
| 030279         | Fresh or chilled, Nile perch "Lates niloticus" and snakeheads "Channa spp."   | 03027900 |                              | 0        | Cat B (10 yrs) |
| 030281         | Fresh or chilled dogfish and other sharks   | 03028100 |                              | 0        | Cat B (10 yrs) |
| 030282         | Fresh or chilled, rays and skates "Rajidae"   | 03028200 |                              | 0        | Cat B (10 yrs) |
| 030283         | Fresh or chilled toothfish "Dissostichus spp."  | 03028300 |                              | 0        | Cat B (10 yrs) |
| 030284         | Fresh or chilled sea bass "Dicentrarchus spp."  | 03028400 |                              | 0        | Cat B (10 yrs) |
| 030285         | Fresh or chilled sea bream "Sparidae"   | 03028500 |                              | 0        | Cat B (10 yrs) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|--|----------|------------------------------|----------|----------------|
| 030289         | Fresh or chilled fish, n.e.s.  | 03028900 |                              | 0        | Cat B (10 yrs) |
| 030291         | Fresh or chilled fish livers, roes and milt  | 03029100 |                              | 0        | Cat B (10 yrs) |
| 030292         | Fresh or chilled shark fins  | 03029200 |                              | 0        | Cat B (10 yrs) |
| 030299         | Fresh or chilled fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)   | 03029900 |                              | 0        | Cat B (10 yrs) |
| 030311         | Frozen sockeye salmon [red salmon] "Oncorhynchus nerka"  | 03031100 |                              | 0        | Cat B (10 yrs) |
| 030312         | Frozen Pacific salmon (excl. sockeye salmon "red salmon")  | 03031200 |                              | 0        | Cat B (10 yrs) |
| 030313         | Frozen, Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"  | 03031300 |                              | 0        | Cat B (10 yrs) |
| 030314         | Frozen trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"  | 03031400 |                              | 0        | Cat B (10 yrs) |
| 030319         | Frozen salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)  | 03031900 |                              | 0        | Cat B (10 yrs) |
| 030323         | Frozen tilapia "Oreochromis spp."  | 03032300 |                              | 0        | Cat B (10 yrs) |
| 030324         | Frozen catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."  | 03032400 |                              | 0        | Cat B (10 yrs) |
| 030325         | Frozen carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp." | 03032500 |                              | 0        | Cat B (10 yrs) |
| 030326         | Frozen eels "Anguilla spp."  | 03032600 |                              | 0        | Cat B (10 yrs) |
| 030329         | Frozen, Nile perch (Lates niloticus) and snakeheads (Channa spp.)  | 03032900 |                              | 0        | Cat B (10 yrs) |
| 030331         | Frozen lesser or Greenland halibut "Reinhardtius hippoglossoides", Atlantic halibut "Hippoglossus hippoglossus" and Pacific halibut "Hippoglossus stenolepis"  | 03033100 |                              | 0        | Cat B (10 yrs) |
| 030332         | Frozen plaice "Pleuronectes platessa"  | 03033200 |                              | 0        | Cat B (10 yrs) |
| 030333         | Frozen sole "Solea spp."   | 03033300 |                              | 0        | Cat B (10 yrs) |
| 030334         | Frozen turbot "Psetta maxima"  | 03033400 |                              | 0        | Cat B (10 yrs) |
| 030339         | Frozen flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. halibut, plaice, sole and turbot)   | 03033900 |                              | 0        | Cat B (10 yrs) |
| 030341         | Frozen albacore or longfinned tunas "Thunnus alalunga"   | 03034100 |                              | 0        | Cat B (10 yrs) |
| 030342         | Frozen yellowfin tunas "Thunnus albacares"   | 03034200 |                              | 0        | Cat B (10 yrs) |
| 030343         | Frozen skipjack or stripe-bellied bonito "Euthynnus -Katsuwonus-pelamis"   | 03034300 |                              | 0        | Cat B (10 yrs) |
| 030344         | Frozen bigeye tunas "Thunnus obesus"   | 03034400 |                              | 0        | Cat B (10 yrs) |
| 030345         | Frozen Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)   | 03034500 |                              | 0        | Cat B (10 yrs) |
| 030346         | Frozen Southern bluefin tunas "Thunnus maccoyii"   | 03034600 |                              | 0        | Cat B (10 yrs) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|---|----------|------------------------------|----------|----------------|
| 030349         | Frozen tunas of the genus "Thunnus" (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)   | 03034900 |                              | 0        | Cat B (10 yrs) |
| 030351         | Frozen herrings "Clupea harengus, Clupea pallasii"  | 03035100 |                              | 0        | Cat B (10 yrs) |
| 030353         | Frozen sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus"  | 03035300 |                              | 0        | Cat B (10 yrs) |
| 030354         | Frozen mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"  | 03035400 |                              | 0        | Cat B (10 yrs) |
| 030355         | Frozen jack and horse mackerel "Trachurus spp."   | 03035500 |                              | 0        | Cat B (10 yrs) |
| 030356         | Frozen cobia "Rachycentron canadum"   | 03035600 |                              | 0        | Cat B (10 yrs) |
| 030357         | Frozen swordfish "Xiphias gladius"  | 03035700 |                              | 0        | Cat B (10 yrs) |
| 030359         | Frozen anchovies "Engraulis spp.", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae" | 03035900 |                              | 0        | Cat B (10 yrs) |
| 030363         | Frozen cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"  | 03036300 |                              | 0        | Cat B (10 yrs) |
| 030364         | Frozen haddock "Melanogrammus aeglefinus"   | 03036400 |                              | 0        | Cat B (10 yrs) |
| 030365         | Frozen coalfish "Pollachius virens"   | 03036500 |                              | 0        | Cat B (10 yrs) |
| 030366         | Frozen hake "Merluccius spp., Urophycis spp."   | 03036600 |                              | 0        | Cat B (10 yrs) |
| 030367         | Frozen Alaska pollack "Theragra chalcogramma"   | 03036700 |                              | 0        | Cat B (10 yrs) |
| 030368         | Frozen blue whiting "Micromesistius poutassou, Micromesistius australis"  | 03036800 |                              | 0        | Cat B (10 yrs) |
| 030369         | Frozen fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack and blue whiting)   | 03036900 |                              | 0        | Cat B (10 yrs) |
| 030381         | Frozen dogfish and other sharks   | 03038100 |                              | 0        | Cat B (10 yrs) |
| 030382         | Frozen rays and skates "Rajidae"  | 03038200 |                              | 0        | Cat B (10 yrs) |
| 030383         | Frozen toothfish "Dissostichus spp."  | 03038300 |                              | 0        | Cat B (10 yrs) |
| 030384         | Frozen sea bass "Dicentrarchus spp."  | 03038400 |                              | 0        | Cat B (10 yrs) |
| 030389         | Frozen fish, n.e.s.   | 03038900 |                              | 0        | Cat B (10 yrs) |
| 030391         | Frozen fish livers, roes and milt   | 03039100 |                              | 0        | Cat B (10 yrs) |
| 030392         | Frozen shark fins   | 03039200 |                              | 0        | Cat B (10 yrs) |
| 030399         | Frozen fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)  | 03039900 |                              | 0        | Cat B (10 yrs) |
| 030431         | Fresh or chilled fillets of tilapia "Oreochromis spp."  | 03043100 |                              | 0        | Cat A (5 yrs)  |
| 030432         | Fresh or chilled fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."  | 03043200 |                              | 0        | Cat A (5 yrs)  |
| 030433         | Fresh or chilled fillets of Nile perch "Lates niloticus"  | 03043300 |                              | 0        | Cat A (5 yrs)  |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|---|----------|------------------------------|----------|---------------|
| 030439         | Fresh or chilled fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."  | 03043900 |                              | 0        | Cat A (5 yrs) |
| 030441         | Fresh or chilled fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"   | 03044100 |                              | 0        | Cat A (5 yrs) |
| 030442         | Fresh or chilled fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"  | 03044200 |                              | 0        | Cat A (5 yrs) |
| 030443         | Fresh or chilled fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae"  | 03044300 |                              | 0        | Cat A (5 yrs) |
| 030444         | Fresh or chilled fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae   | 03044400 |                              | 0        | Cat A (5 yrs) |
| 030445         | Fresh or chilled fillets of swordfish "Xiphias gladius"   | 03044500 |                              | 0        | Cat A (5 yrs) |
| 030446         | Fresh or chilled fillets of toothfish "Dissostichus spp."   | 03044600 |                              | 0        | Cat A (5 yrs) |
| 030447         | Fresh or chilled fillets of dogfish and other sharks  | 03044700 |                              | 0        | Cat A (5 yrs) |
| 030448         | Fresh or chilled fillets of rays and skates "Rajidae"   | 03044800 |                              | 0        | Cat A (5 yrs) |
| 030449         | Fresh or chilled fillets of fish, n.e.s.  | 03044900 |                              | 0        | Cat A (5 yrs) |
| 030451         | Fresh or chilled meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets) | 03045100 |                              | 0        | Cat A (5 yrs) |
| 030452         | Fresh or chilled meat, whether or not minced, of salmonidae (excl. fillets)   | 03045200 |                              | 0        | Cat A (5 yrs) |
| 030453         | Fresh or chilled meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets)  | 03045300 |                              | 0        | Cat A (5 yrs) |
| 030454         | Fresh or chilled meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)  | 03045400 |                              | 0        | Cat A (5 yrs) |
| 030455         | Fresh or chilled meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)  | 03045500 |                              | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|---|----------|------------------------------|----------|---------------|
| 030456         | Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excl. fillets)   | 03045600 |                              | 0        | Cat A (5 yrs) |
| 030457         | Fresh or chilled meat, whether or not minced, of rays and skates "Rajidae" (excl. fillets)  | 03045700 |                              | 0        | Cat A (5 yrs) |
| 030459         | Fresh or chilled fish meat, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish, rays, skates, dogfish and other sharks, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae) | 03045900 |                              | 0        | Cat A (5 yrs) |
| 030461         | Frozen fillets of tilapia "Oreochromis spp."  | 03046100 |                              | 0        | Cat A (5 yrs) |
| 030462         | Frozen fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."  | 03046200 |                              | 0        | Cat A (5 yrs) |
| 030463         | Frozen fillets of Nile perch "Lates niloticus"  | 03046300 |                              | 0        | Cat A (5 yrs) |
| 030469         | Frozen fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."  | 03046900 |                              | 0        | Cat A (5 yrs) |
| 030471         | Frozen fillets of cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"   | 03047100 |                              | 0        | Cat A (5 yrs) |
| 030472         | Frozen fillets of haddock "Melanogrammus aeglefinus"  | 03047200 |                              | 0        | Cat A (5 yrs) |
| 030473         | Frozen fillets of coalfish "Pollachius virens"  | 03047300 |                              | 0        | Cat A (5 yrs) |
| 030474         | Frozen fillets of hake "Merluccius spp., Urophycis spp."  | 03047400 |                              | 0        | Cat A (5 yrs) |
| 030475         | Frozen fillets of Alaska pollack "Theragra chalcogramma"  | 03047500 |                              | 0        | Cat A (5 yrs) |
| 030479         | Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake and Alaska pollack)   | 03047900 |                              | 0        | Cat A (5 yrs) |
| 030481         | Frozen fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"   | 03048100 |                              | 0        | Cat A (5 yrs) |
| 030482         | Frozen fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"  | 03048200 |                              | 0        | Cat A (5 yrs) |
| 030483         | Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae"  | 03048300 |                              | 0        | Cat A (5 yrs) |
| 030484         | Frozen fillets of swordfish "Xiphias gladius"   | 03048400 |                              | 0        | Cat A (5 yrs) |
| 030485         | Frozen fillets of toothfish "Dissostichus spp."   | 03048500 |                              | 0        | Cat A (5 yrs) |
| 030486         | Frozen fillets of herring "Clupea harengus, Clupea pallasii"  | 03048600 |                              | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|---|----------|------------------------------|----------|---------------|
| 030487         | Frozen fillets of tuna "of the genus Thunnus", skipjack or stripe-bellied bonito "Euthynnus [Katsuwonus] pelamis"   | 03048700 |                              | 0        | Cat A (5 yrs) |
| 030488         | Frozen fillets of dogfish, other sharks, rays and skates "Rajidae"  | 03048800 |                              | 0        | Cat A (5 yrs) |
| 030489         | Frozen fish fillets, n.e.s.   | 03048900 |                              | 0        | Cat A (5 yrs) |
| 030491         | Frozen meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)  | 03049100 |                              | 0        | Cat A (5 yrs) |
| 030492         | Frozen meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)  | 03049200 |                              | 0        | Cat A (5 yrs) |
| 030493         | Frozen meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets) | 03049300 |                              | 0        | Cat A (5 yrs) |
| 030494         | Frozen meat, whether or not minced, of Alaska pollack "Theragra chalcogramma" (excl. fillets)   | 03049400 |                              | 0        | Cat A (5 yrs) |
| 030495         | Frozen meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets and Alaska pollack "Theragra chalcogramma")   | 03049500 |                              | 0        | Cat A (5 yrs) |
| 030496         | Frozen meat, whether or not minced, of dogfish and other sharks   | 03049600 |                              | 0        | Cat A (5 yrs) |
| 030497         | Frozen meat, whether or not minced, of rays and skates "Rajidae"  | 03049700 |                              | 0        | Cat A (5 yrs) |
| 030499         | Frozen fish meat n.e.s. (excl. fillets)   | 03049900 |                              | 0        | Cat A (5 yrs) |
| 030510         | Flours, meals and pellets of fish, fit for human consumption  | 03051000 |                              | 0        | Cat A (5 yrs) |
| 030520         | Fish livers, roes and milt, dried, smoked, salted or in brine   | 03052000 |                              | 0        | Cat A (5 yrs) |
| 030531         | Fillets, dried, salted or in brine, but not smoked, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." | 03053100 |                              | 0        | Cat A (5 yrs) |
| 030532         | Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae  | 03053200 |                              | 0        | Cat A (5 yrs) |



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| 030539         | Fish fillets, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)   | 03053900 |                              | 0        | Cat A (5 yrs) |
| 030541         | Smoked Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", incl. fillets (excl. offal)  | 03054100 |                              | 0        | Cat A (5 yrs) |
| 030542         | Smoked herring "Clupea harengus, Clupea pallasii", incl. fillets (excl. offal)   | 03054200 |                              | 0        | Cat A (5 yrs) |
| 030543         | Smoked trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", incl. fillets (excl. offal)   | 03054300 |                              | 0        | Cat A (5 yrs) |
| 030544         | Smoked tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", incl. fillets (excl. offal)                         | 03054400 |                              | 0        | Cat A (5 yrs) |
| 030549         | Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)  | 03054900 |                              | 0        | Cat A (5 yrs) |
| 030551         | Dried cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", even salted, not smoked (excl. fillets and offal)   | 03055100 |                              | 0        | Cat A (5 yrs) |
| 030552         | Dried tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", even salted but not smoked (excl. fillets and offal) | 03055200 |                              | 0        | Cat A (5 yrs) |
| 030553         | Dried fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, even salted but not smoked (excl. fillets, offal and cod "Gadus morhua, Gadus ogac, Gadus macrocephalus")   | 03055300 |                              | 0        | Cat A (5 yrs) |

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| 030554         | Dried herrings "Clupea harengus, Clupea pallasii", anchovies "Engraulis spp.", sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus", mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jack and horse mackerel "Trachurus spp.", jacks, crevalles "Caranx spp.", cobia "Rachycentron canadum", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", swordfish "Xiphias gladius", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae", even salted but not smoked (excl. fillets and offal) | 03055400 |                              | 0        | Cat A (5 yrs) |
| 030559         | Fish, dried, even salted but not smoked, n.e.s. (excl. fillets and offal)  | 03055900 |                              | 0        | Cat A (5 yrs) |
| 030561         | Herring (Clupea harengus, Clupea pallasii), only salted or in brine (excl. fillets and offal)  | 03056100 |                              | 0        | Cat A (5 yrs) |
| 030562         | Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", salted or in brine only (excl. fillets and offal)   | 03056200 |                              | 0        | Cat A (5 yrs) |
| 030563         | Anchovies "Engraulis spp.", salted or in brine only (excl. fillets and offal)  | 03056300 |                              | 0        | Cat A (5 yrs) |
| 030564         | Tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", salted or in brine only (excl. fillets and offal)  | 03056400 |                              | 0        | Cat A (5 yrs) |
| 030569         | Fish, salted or in brine only (excl. fillets, offal, herring, cod, anchovies, tilapia, catfish, carp, eels, Nile perch and snakeheads)   | 03056900 |                              | 0        | Cat A (5 yrs) |
| 030571         | Shark fins, smoked, dried, salted or in brine  | 03057100 |                              | 0        | Cat A (5 yrs) |
| 030572         | Fish heads, tails and maws, smoked, dried, salted or in brine  | 03057200 |                              | 0        | Cat A (5 yrs) |
| 030579         | Fish fins and other edible fish offal, smoked, dried, salted or in brine (excl. heads, tails, maws and shark fins)   | 03057900 |                              | 0        | Cat A (5 yrs) |
| 030611         | Frozen rock lobster and other sea crawfish "Palinurus spp.", "Panulirus spp." and "Jasus spp.", even smoked, whether in shell or not, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water  | 03061100 |                              | 0        | Cat E (excl.) |
| 030612         | Frozen lobsters "Homarus spp.", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water   | 03061200 |                              | 0        | Cat A (5 yrs) |
| 030614         | Frozen crabs, even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water  | 03061400 |                              | 0        | Cat A (5 yrs) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 030615                | Frozen Norway lobsters "Nephrops norvegicus", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water  | 03061500        |                                     | 0               | Cat E (excl.)      |
| 030616                | Frozen cold-water shrimps and prawns "Pandalus spp., Crangon crangon", even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water   | 03061600        |                                     | 0               | Cat E (excl.)      |
| 030617                | Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. cold-water shrimps and prawns)   | 03061700        |                                     | 0               | Cat E (excl.)      |
| 030619                | Frozen crustaceans, even smoked, fit for human consumption, whether in shell or not, incl. crustaceans in shell, cooked beforehand by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); frozen flours, meals, and pellets of crustaceans, even smoked, fit for human consumption | 03061900        |                                     | 0               | Cat E (excl.)      |
| 030631                | Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, live, fresh or chilled  | 03063100        |                                     | 0               | Cat E (excl.)      |
| 030632                | Lobsters "Homarus spp.", whether in shell or not, live, fresh or chilled  | 03063200        |                                     | 0               | Cat E (excl.)      |
| 030633                | Crabs, whether in shell or not, live, fresh or chilled  | 03063300        |                                     | 0               | Cat E (excl.)      |
| 030634                | Norway lobsters "Nephrops norvegicus", whether in shell or not, live, fresh or chilled  | 03063400        |                                     | 0               | Cat E (excl.)      |
| 030635                | Cold-water shrimps and prawns "Pandalus spp., Crangon crangon", whether in shell or not, live, fresh or chilled   | 03063500        |                                     | 0               | Cat E (excl.)      |
| 030636                | Shrimps and prawns, whether in shell or not, live, fresh or chilled (excl. cold- water shrimps and prawns "Pandalus spp., Crangon crangon")   | 03063600        |                                     | 0               | Cat E (excl.)      |
| 030639                | Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled  | 03063900        |                                     | 0               | Cat E (excl.)      |
| 030691                | Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. in shell, cooked by steaming or by boiling in water  | 03069100        |                                     | 0               | Cat E (excl.)      |
| 030692                | Lobsters "Homarus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water   | 03069200        |                                     | 0               | Cat E (excl.)      |
| 030693                | Crabs, whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water  | 03069300        |                                     | 0               | Cat E (excl.)      |
| 030694                | Norway lobsters "Nephrops norvegicus", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water   | 03069400        |                                     | 0               | Cat E (excl.)      |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 030695                | Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water  | 03069500        |                                     | 0               | Cat E (excl.)      |
| 030699                | Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); flours, meals and pellets of crustaceans, dried, salted, smoked or in brine, fit for human consumption | 03069900        |                                     | 0               | Cat E (excl.)      |
| 030711                | Oysters, even in shell, live, fresh or chilled  | 03071100        |                                     | 0               | Cat A (5 yrs)      |
| 030712                | Oysters, even in shell, frozen  | 03071200        |                                     | 0               | Cat C (15 years)   |
| 030719                | Oysters, even in shell, smoked, dried, salted or in brine   | 03071900        |                                     | 0               | Cat E (excl.)      |
| 030721                | Live, fresh or chilled, scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, even in shell   | 03072100        |                                     | 0               | Cat C (15 years)   |
| 030722                | Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell   | 03072200        |                                     | 0               | Cat C (15 years)   |
| 030729                | Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell  | 03072900        |                                     | 0               | Cat C (15 years)   |
| 030731                | Live, fresh or chilled, not smoked, mussels "Mytilus spp., Perna spp.", with or without shell   | 03073100        |                                     | 0               | Cat C (15 years)   |
| 030732                | Mussels "Mytilus spp., Perna spp.", frozen, even in shell   | 03073200        |                                     | 0               | Cat C (15 years)   |
| 030739                | Mussels "Mytilus spp., Perna spp.", smoked, dried, salted or in brine, even in shell  | 03073900        |                                     | 0               | Cat C (15 years)   |
| 030742                | Cuttle fish and squid, live, fresh or chilled, with or without shell  | 03074200        |                                     | 0               | Cat C (15 years)   |
| 030743                | Cuttle fish and squid, frozen, with or without shell  | 03074300        |                                     | 0               | Cat C (15 years)   |
| 030749                | Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell   | 03074900        |                                     | 0               | Cat C (15 years)   |
| 030751                | Octopus "Octopus spp.", live, fresh or chilled  | 03075100        |                                     | 0               | Cat C (15 years)   |
| 030752                | Octopus "Octopus spp.", frozen  | 03075200        |                                     | 0               | Cat C (15 years)   |
| 030759                | Octopus "Octopus spp.", smoked, dried, salted or in brine   | 03075900        |                                     | 0               | Cat C (15 years)   |
| 030760                | Snails, live, fresh, chilled, frozen, salted, dried or in brine, even smoked, with or without shell (excl. sea snails)  | 03076000        |                                     | 0               | Cat C (15 years)   |

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|----------------|--|----------|------------------------------|----------|------------------|
| 030771         | Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"   | 03077100 |                              | 0        | Cat C (15 years) |
| 030772         | Frozen, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"   | 03077200 |                              | 0        | Cat C (15 years) |
| 030779         | Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"  | 03077900 |                              | 0        | Cat C (15 years) |
| 030781         | Live, fresh or chilled, even in shell, abalone "Haliotis spp."   | 03078100 |                              | 0        | Cat C (15 years) |
| 030782         | Live, fresh or chilled, even in shell, stromboid conchs "Strombus spp."  | 03078200 |                              | 0        | Cat C (15 years) |
| 030783         | Frozen, even in shell, abalone "Haliotis spp."   | 03078300 |                              | 0        | Cat C (15 years) |
| 030784         | Frozen, even in shell, stromboid conchs "Strombus spp."  | 03078400 |                              | 0        | Cat C (15 years) |
| 030787         | Smoked, dried, salted or in brine, even in shell, abalone "Haliotis spp."  | 03078700 |                              | 0        | Cat C (15 years) |
| 030788         | Smoked, dried, salted or in brine, even in shell, stromboid conchs "Strombus spp."   | 03078800 |                              | 0        | Cat C (15 years) |
| 030791         | Live, fresh or chilled molluscs, even in shell (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); fresh or chilled flours, meals and pellets of molluscs, fit for human consumption                               | 03079100 |                              | 0        | Cat C (15 years) |
| 030792         | Molluscs, even in shell, frozen (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, frozen, fit for human consumption   | 03079200 |                              | 0        | Cat C (15 years) |
| 030799         | Molluscs, even in shell, smoked, dried, salted or in brine (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, smoked, dried, salted or in brine, fit for human consumption | 03079900 |                              | 0        | Cat C (15 years) |

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|----------------|---|----------|--|----------|------------------|
| 030811         | Live, fresh or chilled, sea cucumbers "Stichopus japonicus, Holothuroidea"            | 03081100 |  | 0        | Cat C (15 years) |
| 030812         | Frozen sea cucumbers "Stichopus japonicus, Holothuroidea"                             | 03081200 |  | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081911 | Amber fish ( <i>Thelenota anax</i> )                                 | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081912 | Hairy blackfish ( <i>Actinopyga miliaris</i> )                       | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081913 | Black teatfish ( <i>Holothuria nobilis</i> )                         | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081921 | Brown sandfish ( <i>Bohadschia (Microthele) vitienis</i> )           | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081922 | Curryfish ( <i>Stichopus herrmanni</i> )                             | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081923 | Deep-water redfish ( <i>Actinopyga echinites</i> )                   | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081931 | Elephant trunk fish ( <i>Holothuria (Microthele) fuscopunctata</i> ) | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081932 | Greenfish ( <i>Stichopus chloronotus</i> )                           | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081933 | Lollyfish ( <i>Holothuria (Halodeima) atra</i> )                     | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081941 | Pink fish ( <i>Holothuria (Halodeima) edulis</i> )                   | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081942 | Prickly red fish ( <i>Thelenota ananas</i> )                         | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081943 | Golden Sandfish ( <i>Holothuria lessoni</i> )                        | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081951 | Snakefish ( <i>Holothuria coluber</i> )                              | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081952 | Stonefish ( <i>Actinopyga lecanora</i> )                             | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081961 | Surf redfish ( <i>Actinopyga mauritiana</i> )                        | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea" | 03081962 | Tigerfish ( <i>Bohadschia argus</i> )                                | 0        | Cat C (15 years) |

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| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"  | 03081971 | White teatfish ( <i>Holothuria (Microthele) fuscogilva</i> )     | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"  | 03081972 | Chalkfish ( <i>Bohadschia marmorata</i> )                        | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"  | 03081981 | Flower fish ( <i>Pearsonothuria graeffei</i> )                   | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"  | 03081982 | Dragon fish/ Selenka's sea cucumber ( <i>Stichopus horrens</i> ) | 0        | Cat C (15 years) |
| 030819         | Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"  | 03081990 | Other  | 0        | Cat C (15 years) |
| 030821         | Live, fresh or chilled, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"   | 03082100 |  | 0        | Cat C (15 years) |
| 030822         | Frozen sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"  | 03082200 |  | 0        | Cat C (15 years) |
| 030829         | Smoked, dried, salted or in brine, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"  | 03082900 |  | 0        | Cat C (15 years) |
| 030830         | Live, fresh, chilled, frozen, dried, salted or in brine, even smoked, jellyfish "Rhopilema spp."   | 03083000 |  | 0        | Cat C (15 years) |
| 030890         | Live, fresh, chilled, frozen, dried, salted or in brine, even smoked, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption | 03089000 |  | 0        | Cat C (15 years) |
| 040110         | Milk and cream of a fat content by weight of <= 1%, not concentrated nor containing added sugar or other sweetening matter   | 04011000 |  | 0        | Cat C (15 years) |
| 040120         | Milk and cream of a fat content by weight of > 1% but <= 6%, not concentrated nor containing added sugar or other sweetening matter  | 04012010 | With total saturated fat content not exceeding 3g per 100ml      | 0        | Cat C (15 years) |
| 040120         | Milk and cream of a fat content by weight of > 1% but <= 6%, not concentrated nor containing added sugar or other sweetening matter  | 04012090 | Other  | 0,15     | Cat C (15 years) |
| 040140         | Milk and cream of a fat content by weight of > 6% but <= 10%, not concentrated nor containing added sugar or other sweetening matter   | 04014010 | With total saturated fat content not exceeding 3g per 100ml      | 0        | Cat C (15 years) |
| 040140         | Milk and cream of a fat content by weight of > 6% but <= 10%, not concentrated nor containing added sugar or other sweetening matter   | 04014090 | Other  | 0,15     | Cat C (15 years) |
| 040150         | Milk and cream of a fat content by weight of > 10%, not concentrated nor containing added sugar or other sweetening matter   | 04015010 | With total saturated fat content not exceeding 3g per 100ml      | 0        | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b>                        | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|--|-----------------|--------------------|
| 040150                | Milk and cream of a fat content by weight of > 10%, not concentrated nor containing added sugar or other sweetening matter  | 04015090        | Other  | 0,15            | Cat C (15 years)   |
| 040210                | Milk and cream in solid forms, of a fat content by weight of <= 1,5%  | 04021000        |  | 0               | Cat C (15 years)   |
| 040221                | Milk and cream in solid forms, of a fat content by weight of > 1,5%, unsweetened  | 04022110        | With total saturated fat content not exceeding 3g per 100g | 0               | Cat C (15 years)   |
| 040221                | Milk and cream in solid forms, of a fat content by weight of > 1,5%, unsweetened  | 04022190        | Other  | 0,15            | Cat C (15 years)   |
| 040229                | Milk and cream in solid forms, of a fat content by weight of > 1,5%, sweetened  | 04022910        | With total saturated fat content not exceeding 3g per 100g | 0               | Cat B (10 yrs)     |
| 040229                | Milk and cream in solid forms, of a fat content by weight of > 1,5%, sweetened  | 04022990        | Other  | 0,15            | Cat C (15 years)   |
| 040291                | Milk and cream, concentrated but unsweetened (excl. in solid forms)   | 04029110        | With total saturated fat content not exceeding 3g per 100g | 0               | Cat C (15 years)   |
| 040291                | Milk and cream, concentrated but unsweetened (excl. in solid forms)   | 04029190        | Other  | 0,15            | Cat C (15 years)   |
| 040299                | Milk and cream, concentrated and sweetened (excl. in solid forms)   | 04029910        | With total saturated fat content not exceeding 3g per 100g | 0               | Cat C (15 years)   |
| 040299                | Milk and cream, concentrated and sweetened (excl. in solid forms)   | 04029990        | Other  | 0,15            | Cat C (15 years)   |
| 040310                | Yogurt, whether or not flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa  | 04031000        |  | 0               | Cat C (15 years)   |
| 040390                | Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt) | 04039000        |  | 0               | Cat C (15 years)   |
| 040410                | Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter  | 04041000        |  | 0,15            | Cat C (15 years)   |
| 040490                | Products consisting of natural milk constituents, whether or not sweetened, n.e.s.  | 04049000        |  | 0,15            | Cat C (15 years)   |
| 040510                | Butter (excl. dehydrated butter and ghee)   | 04051000        |  | 0               | Cat A (5 yrs)      |
| 040520                | Dairy spreads of a fat content, by weight, of >= 39% but < 80%  | 04052000        |  | 0               | Cat A (5 yrs)      |
| 040590                | Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)   | 04059000        |  | 0               | Cat A (5 yrs)      |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 040610         | Fresh cheese "unripened or uncured cheese", incl. whey cheese, and curd   | 04061000 |                              | 0,15     | Cat C (15 years) |
| 040620         | Grated or powdered cheese, of all kinds   | 04062000 |                              | 0,15     | Cat C (15 years) |
| 040630         | Processed cheese, not grated or powdered  | 04063000 |                              | 0,15     | Cat C (15 years) |
| 040640         | Blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti"   | 04064000 |                              | 0,15     | Cat C (15 years) |
| 040690         | Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue- veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese) | 04069000 |                              | 0,15     | Cat C (15 years) |
| 040711         | Fertilised eggs for incubation, of domestic fowls   | 04071100 |                              | 0        | Cat E (excl.)    |
| 040719         | Fertilised birds' eggs for incubation (excl. of domestic fowls)   | 04071900 |                              | 0        | Cat E (excl.)    |
| 040721         | Fresh eggs of domestic fowls, in shell (excl. fertilised for incubation)  | 04072100 |                              | 0,15     | Cat E (excl.)    |
| 040729         | Fresh birds' eggs, in shell (excl. of domestic fowls, and fertilised for incubation)  | 04072900 |                              | 0,15     | Cat E (excl.)    |
| 040790         | Birds' eggs, in shell, preserved or cooked  | 04079000 |                              | 0,15     | Cat E (excl.)    |
| 040811         | Dried egg yolks, whether or not sweetened   | 04081100 |                              | 0,15     | Cat C (15 years) |
| 040819         | Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)  | 04081900 |                              | 0,15     | Cat C (15 years) |
| 040891         | Dried birds' eggs, not in shell, whether or not sweetened (excl. egg yolks)   | 04089100 |                              | 0,15     | Cat C (15 years) |
| 040899         | Birds' eggs, not in shell, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)  | 04089900 |                              | 0,15     | Cat C (15 years) |
| 040900         | Natural honey   | 04090000 |                              | 0        | Cat E (excl.)    |
| 041000         | Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.  | 04100000 |                              | 0,15     | Cat C (15 years) |
| 050100         | Human hair, unworked, whether or not washed or scoured; waste of human hair   | 05010000 |                              | 0,15     | Cat C (15 years) |
| 050210         | Pigs', hogs' or boars' bristles and waste of such bristles  | 05021000 |                              | 0,15     | Cat C (15 years) |
| 050290         | Badger and other brush making hair and waste thereof  | 05029000 |                              | 0,15     | Cat C (15 years) |
| 050400         | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked   | 05040000 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 050510                | Feathers used for stuffing and down, not further worked than cleaned, disinfected or treated for preservation   | 05051000        |                                     | 0,15            | Cat C (15 years)   |
| 050590                | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down) | 05059000        |                                     | 0,15            | Cat C (15 years)   |
| 050610                | Ossein and bones treated with acid  | 05061000        |                                     | 0,15            | Cat C (15 years)   |
| 050690                | Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)   | 05069000        |                                     | 0,15            | Cat C (15 years)   |
| 050710                | Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)   | 05071000        |                                     | 0,15            | Cat E (excl.)      |
| 050790                | Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)   | 05079000        |                                     | 0,15            | Cat E (excl.)      |
| 050800                | Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape  | 05080011        | Black                               | 0,15            | Cat E (excl.)      |
| 050800                | Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape  | 05080019        | Other                               | 0,15            | Cat C (15 years)   |
| 050800                | Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape  | 05080090        | Other                               | 0,15            | Cat C (15 years)   |
| 051000                | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved   | 05100000        |                                     | 0,15            | Cat C (15 years)   |
| 051110                | Bovine semen  | 05111000        |                                     | 0,15            | Cat C (15 years)   |
| 051191                | Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption  | 05119100        |                                     | 0,15            | Cat C (15 years)   |
| 051199                | Products of animal origin, n.e.s., dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs or other aquatic invertebrates)   | 05119900        |                                     | 0,15            | Cat C (15 years)   |
| 060110                | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant (excl. those used for human consumption and chicory plants and roots)  | 06011000        |                                     | 0               | Cat A (5 yrs)      |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|--|----------|------------------------------|----------|---------------|
| 060120         | Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots (excl. those used for human consumption and chicory roots of the variety cichorium intybus sativum)                                | 06012000 |                              | 0        | Cat A (5 yrs) |
| 060210         | Unrooted cuttings and slips  | 06021000 |                              | 0        | Cat A (5 yrs) |
| 060220         | Edible fruit or nut trees, shrubs and bushes, whether or not grafted   | 06022000 |                              | 0        | Cat A (5 yrs) |
| 060230         | Rhododendrons and azaleas, grafted or not  | 06023000 |                              | 0        | Cat A (5 yrs) |
| 060240         | Roses, whether or not grafted  | 06024000 |                              | 0        | Cat A (5 yrs) |
| 060290         | Live plants, incl. their roots, and mushroom spawn (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings and slips, fruit and nut trees, rhododendrons, azaleas and roses)       | 06029000 |                              | 0        | Cat A (5 yrs) |
| 060311         | Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes   | 06031100 |                              | 0        | Cat A (5 yrs) |
| 060312         | Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes  | 06031200 |                              | 0        | Cat A (5 yrs) |
| 060313         | Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes   | 06031300 |                              | 0        | Cat A (5 yrs) |
| 060314         | Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes  | 06031400 |                              | 0        | Cat A (5 yrs) |
| 060315         | Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes  | 06031500 |                              | 0        | Cat A (5 yrs) |
| 060319         | Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, chrysanthemums and lilies)   | 06031900 |                              | 0        | Cat A (5 yrs) |
| 060390         | Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes  | 06039000 |                              | 0        | Cat A (5 yrs) |
| 060420         | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh  | 06042000 |                              | 0        | Cat A (5 yrs) |
| 060490         | Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared | 06049000 |                              | 0        | Cat A (5 yrs) |
| 070110         | Seed potatoes  | 07011000 |                              | 0        | Cat A (5 yrs) |
| 070190         | Fresh or chilled potatoes (excl. seed)   | 07019000 |                              | 0        | Cat E (excl.) |
| 070200         | Tomatoes, fresh or chilled   | 07020000 |                              | 0        | Cat E (excl.) |
| 070310         | Fresh or chilled onions and shallots   | 07031000 |                              | 0        | Cat E (excl.) |
| 070320         | Garlic, fresh or chilled   | 07032000 |                              | 0        | Cat E (excl.) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|---|----------|------------------------------|----------|----------------|
| 070390         | Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)                                       | 07039000 |                              | 0        | Cat E (excl.)  |
| 070410         | Fresh or chilled cauliflowers and headed broccoli   | 07041000 |                              | 0        | Cat E (excl.)  |
| 070420         | Brussels sprouts, fresh or chilled  | 07042000 |                              | 0        | Cat B (10 yrs) |
| 070490         | Fresh or chilled cabbages, kohlrabi, kale and similar edible brassicas (excl. cauliflowers, headed broccoli and Brussels sprouts) | 07049000 |                              | 0        | Cat B (10 yrs) |
| 070511         | Fresh or chilled cabbage lettuce  | 07051100 |                              | 0        | Cat E (excl.)  |
| 070519         | Fresh or chilled lettuce (excl. cabbage lettuce)  | 07051900 |                              | 0        | Cat B (10 yrs) |
| 070521         | Fresh or chilled witloof chicory  | 07052100 |                              | 0        | Cat B (10 yrs) |
| 070529         | Fresh or chilled chicory (excl. witloof chicory)  | 07052900 |                              | 0        | Cat B (10 yrs) |
| 070610         | Fresh or chilled carrots and turnips  | 07061000 |                              | 0        | Cat E (excl.)  |
| 070690         | Fresh or chilled salad beetroot, salsify, celeriac, radishes and similar edible roots (excl. carrots and turnips)                 | 07069000 |                              | 0        | Cat B (10 yrs) |
| 070700         | Cucumbers and gherkins, fresh or chilled  | 07070000 |                              | 0        | Cat B (10 yrs) |
| 070810         | Fresh or chilled peas "Pisum sativum", shelled or unshelled   | 07081000 |                              | 0        | Cat E (excl.)  |
| 070820         | Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled   | 07082000 |                              | 0        | Cat B (10 yrs) |
| 070890         | Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")  | 07089000 |                              | 0        | Cat B (10 yrs) |
| 070920         | Fresh or chilled asparagus  | 07092000 |                              | 0        | Cat B (10 yrs) |
| 070930         | Fresh or chilled aubergines "eggplants"   | 07093000 |                              | 0        | Cat B (10 yrs) |
| 070940         | Fresh or chilled celery (excl. celeriac)  | 07094000 |                              | 0        | Cat E (excl.)  |
| 070951         | Fresh or chilled mushrooms of the genus "Agaricus"  | 07095100 |                              | 0        | Cat B (10 yrs) |
| 070959         | Fresh or chilled edible mushrooms and truffles (excl. mushrooms of the genus "Agaricus")  | 07095900 |                              | 0        | Cat B (10 yrs) |
| 070960         | Fresh or chilled fruits of the genus Capsicum or Pimenta  | 07096000 |                              | 0        | Cat E (excl.)  |
| 070970         | Fresh or chilled spinach, New Zealand spinach and orache spinach  | 07097000 |                              | 0        | Cat B (10 yrs) |
| 070991         | Fresh or chilled globe artichokes   | 07099100 |                              | 0        | Cat B (10 yrs) |
| 070992         | Fresh or chilled olives   | 07099200 |                              | 0        | Cat E (excl.)  |
| 070993         | Fresh or chilled pumpkins, squash and gourds "Cucurbita spp."   | 07099300 |                              | 0        | Cat B (10 yrs) |
| 070999         | Fresh or chilled vegetables n.e.s.  | 07099900 |                              | 0        | Cat B (10 yrs) |
| 071010         | Potatoes, uncooked or cooked by steaming or by boiling in water, frozen   | 07101000 |                              | 0        | Cat E (excl.)  |
| 071021         | Shelled or unshelled peas "Pisum sativum", uncooked or cooked by steaming or by boiling in water, frozen                          | 07102100 |                              | 0        | Cat B (10 yrs) |
| 071022         | Shelled or unshelled beans "Vigna spp., Phaseolus spp.", uncooked or cooked by steaming or by boiling in water, frozen            | 07102200 |                              | 0        | Cat B (10 yrs) |
| 071029         | Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans) | 07102900 |                              | 0        | Cat E (excl.)  |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 071030         | Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen   | 07103000 |                              | 0        | Cat B (10 yrs)   |
| 071040         | Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen   | 07104000 |                              | 0        | Cat B (10 yrs)   |
| 071080         | Vegetables, uncooked or cooked by steaming or by boiling in water, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, and sweetcorn)   | 07108000 |                              | 0        | Cat E (excl.)    |
| 071090         | Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen  | 07109000 |                              | 0        | Cat E (excl.)    |
| 071120         | Olives, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption  | 07112000 |                              | 0,2      | Cat C (15 years) |
| 071140         | Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption   | 07114000 |                              | 0,2      | Cat C (15 years) |
| 071151         | Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption  | 07115100 |                              | 0,2      | Cat C (15 years) |
| 071159         | Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "Agaricus")   | 07115900 |                              | 0,2      | Cat C (15 years) |
| 071190         | Vegetables and mixtures of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, cucumbers, gherkins, mushrooms and truffles, not mixed) | 07119000 |                              | 0,2      | Cat C (15 years) |
| 071220         | Dried onions, whole, cut, sliced, broken or in powder, but not further prepared  | 07122000 |                              | 0,2      | Cat E (excl.)    |
| 071231         | Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared   | 07123100 |                              | 0,2      | Cat C (15 years) |
| 071232         | Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared  | 07123200 |                              | 0,2      | Cat C (15 years) |
| 071233         | Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared   | 07123300 |                              | 0,2      | Cat C (15 years) |
| 071239         | Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")  | 07123900 |                              | 0,2      | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 071290         | Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. onions, mushrooms and truffles, not mixed)   | 07129000 |                              | 0,2      | Cat E (excl.)    |
| 071310         | Dried, shelled peas "Pisum sativum", whether or not skinned or split   | 07131000 |                              | 0        | Cat C (15 years) |
| 071320         | Dried, shelled chickpeas "garbanzos", whether or not skinned or split  | 07132000 |                              | 0        | Cat C (15 years) |
| 071331         | Dried, shelled beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", whether or not skinned or split   | 07133100 |                              | 0        | Cat C (15 years) |
| 071332         | Dried, shelled small red "Adzuki" beans "Phaseolus or Vigna angularis", whether or not skinned or split  | 07133200 |                              | 0        | Cat C (15 years) |
| 071333         | Dried, shelled kidney beans "Phaseolus vulgaris", whether or not skinned or split  | 07133300 |                              | 0        | Cat C (15 years) |
| 071334         | Dried, shelled bambara beans "Vigna subterranea or Voandzeia subterranea", whether or not skinned or split   | 07133400 |                              | 0        | Cat C (15 years) |
| 071335         | Dried, shelled cow peas "Vigna unguiculata", whether or not skinned or split   | 07133500 |                              | 0        | Cat C (15 years) |
| 071339         | Dried, shelled beans "Vigna and Phaseolus", whether or not skinned or split (excl. beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas) | 07133900 |                              | 0        | Cat C (15 years) |
| 071340         | Dried, shelled lentils, whether or not skinned or split  | 07134000 |                              | 0        | Cat C (15 years) |
| 071350         | Dried, shelled broad beans "Vicia faba var. major" and horse beans "Vicia faba var. equina and Vicia faba var. minor", whether or not skinned or split   | 07135000 |                              | 0        | Cat C (15 years) |
| 071360         | Dried, shelled pigeon peas "Cajanus cajan", whether or not skinned or split  | 07136000 |                              | 0        | Cat C (15 years) |
| 071390         | Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)  | 07139000 |                              | 0        | Cat C (15 years) |
| 071410         | Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets  | 07141000 |                              | 0,2      | Cat E (excl.)    |
| 071420         | Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets   | 07142000 |                              | 0,2      | Cat E (excl.)    |
| 071430         | Yams "Dioscorea spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets  | 07143000 |                              | 0,2      | Cat E (excl.)    |
| 071440         | Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets  | 07144010 | Taro tarua (talo futuna)     | 0,2      | Cat E (excl.)    |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 071440         | Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets   | 07144020 | Swamp Taro (talo Tonga)      | 0,2      | Cat E (excl.)    |
| 071440         | Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets   | 07144030 | Giant taro (kape)            | 0,2      | Cat E (excl.)    |
| 071440         | Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets   | 07144090 | Other                        | 0,2      | Cat E (excl.)    |
| 071450         | Yautia "Xanthosoma spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets  | 07145000 |                              | 0,2      | Cat E (excl.)    |
| 071490         | Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, and sago pith (excl. manioc "cassava", sweet potatoes, yams, taro and yautia) | 07149000 |                              | 0,2      | Cat E (excl.)    |
| 080111         | Desiccated coconuts   | 08011100 |                              | 0,15     | Cat C (15 years) |
| 080112         | Fresh coconuts in the inner shell "endocarp"  | 08011200 |                              | 0        | Cat C (15 years) |
| 080119         | Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")  | 08011910 | Green coconuts               | 0        | Cat C (15 years) |
| 080119         | Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")  | 08011990 | Other                        | 0        | Cat C (15 years) |
| 080121         | Fresh or dried brazil nuts, in shell  | 08012100 |                              | 0        | Cat C (15 years) |
| 080122         | Fresh or dried brazil nuts, shelled   | 08012200 |                              | 0        | Cat C (15 years) |
| 080131         | Fresh or dried cashew nuts, in shell  | 08013100 |                              | 0        | Cat C (15 years) |
| 080132         | Fresh or dried cashew nuts, shelled   | 08013200 |                              | 0        | Cat C (15 years) |
| 080211         | Fresh or dried almonds in shell   | 08021100 |                              | 0        | Cat E (excl.)    |
| 080212         | Fresh or dried almonds, shelled   | 08021200 |                              | 0        | Cat C (15 years) |
| 080221         | Fresh or dried hazelnuts or filberts "Corylus spp.", in shell   | 08022100 |                              | 0        | Cat C (15 years) |
| 080222         | Fresh or dried hazelnuts or filberts "Corylus spp.", shelled  | 08022200 |                              | 0        | Cat C (15 years) |
| 080231         | Fresh or dried walnuts, in shell  | 08023100 |                              | 0        | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 080232                | Fresh or dried walnuts, shelled   | 08023200        |                                     | 0               | Cat C (15 years)   |
| 080241                | Fresh or dried chestnuts "Castanea spp.", in shell  | 08024100        |                                     | 0               | Cat C (15 years)   |
| 080242                | Fresh or dried chestnuts "Castanea spp.", shelled   | 08024200        |                                     | 0               | Cat C (15 years)   |
| 080251                | Fresh or dried pistachios, in shell   | 08025100        |                                     | 0               | Cat C (15 years)   |
| 080252                | Fresh or dried pistachios, shelled  | 08025200        |                                     | 0               | Cat C (15 years)   |
| 080261                | Fresh or dried macadamia nuts, in shell   | 08026100        |                                     | 0               | Cat C (15 years)   |
| 080262                | Fresh or dried macadamia nuts, shelled  | 08026200        |                                     | 0               | Cat C (15 years)   |
| 080270                | Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled  | 08027000        |                                     | 0               | Cat C (15 years)   |
| 080280                | Fresh or dried areca nuts, whether or not shelled or peeled   | 08028000        |                                     | 0               | Cat C (15 years)   |
| 080290                | Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, filberts, walnuts, chestnuts, pistachios, macadamia nuts, kola nuts and areca nuts) | 08029010        | Tongan nuts (Tuitui)                | 0,15            | Cat C (15 years)   |
| 080290                | Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, filberts, walnuts, chestnuts, pistachios, macadamia nuts, kola nuts and areca nuts) | 08029090        | Other                               | 0,15            | Cat C (15 years)   |
| 080310                | Fresh or dried plantains  | 08031000        |                                     | 0               | Cat C (15 years)   |
| 080390                | Fresh or dried bananas (excl. plantains)  | 08039000        |                                     | 0               | Cat C (15 years)   |
| 080410                | Fresh or dried dates  | 08041000        |                                     | 0               | Cat B (10 yrs)     |
| 080420                | Fresh or dried figs   | 08042000        |                                     | 0               | Cat B (10 yrs)     |
| 080430                | Fresh or dried pineapples   | 08043000        |                                     | 0               | Cat C (15 years)   |
| 080440                | Fresh or dried avocados   | 08044000        |                                     | 0               | Cat B (10 yrs)     |
| 080450                | Fresh or dried guavas, mangoes and mangosteens  | 08045000        |                                     | 0               | Cat C (15 years)   |
| 080510                | Fresh or dried oranges  | 08051000        |                                     | 0               | Cat E (excl.)      |
| 080521                | Fresh or dried mandarins incl. tangerines and satsumas (excl. clementines)  | 08052100        |                                     | 0               | Cat E (excl.)      |
| 080522                | Fresh or dried clementines incl. monreales  | 08052200        |                                     | 0               | Cat E (excl.)      |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|---|----------|------------------------------|----------|----------------|
| 080529         | Fresh or dried wilkings and similar citrus hybrids  | 08052900 |                              | 0        | Cat E (excl.)  |
| 080540         | Fresh or dried grapefruit   | 08054000 |                              | 0        | Cat E (excl.)  |
| 080550         | Fresh or dried lemons "Citrus limon, Citrus limonum" and limes "Citrus aurantifolia, Citrus latifolia"  | 08055000 |                              | 0        | Cat B (10 yrs) |
| 080590         | Fresh or dried citrus fruit (excl. oranges, lemons "Citrus limon, Citrus limonum", limes "Citrus aurantifolia, Citrus latifolia", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)   | 08059000 |                              | 0        | Cat E (excl.)  |
| 080610         | Fresh grapes  | 08061000 |                              | 0        | Cat E (excl.)  |
| 080620         | Dried grapes  | 08062000 |                              | 0        | Cat B (10 yrs) |
| 080711         | Fresh watermelons   | 08071100 |                              | 0        | Cat B (10 yrs) |
| 080719         | Fresh melons (excl. watermelons)  | 08071900 |                              | 0        | Cat B (10 yrs) |
| 080720         | Fresh pawpaws "papayas"   | 08072000 |                              | 0        | Cat B (10 yrs) |
| 080810         | Fresh apples  | 08081000 |                              | 0        | Cat E (excl.)  |
| 080830         | Fresh pears   | 08083000 |                              | 0        | Cat E (excl.)  |
| 080840         | Fresh quinces   | 08084000 |                              | 0        | Cat E (excl.)  |
| 080910         | Fresh apricots  | 08091000 |                              | 0        | Cat B (10 yrs) |
| 080921         | Fresh sour cherries "Prunus cerasus"  | 08092100 |                              | 0        | Cat B (10 yrs) |
| 080929         | Fresh cherries (excl. sour cherries)  | 08092900 |                              | 0        | Cat B (10 yrs) |
| 080930         | Fresh peaches, incl. nectarines   | 08093000 |                              | 0        | Cat B (10 yrs) |
| 080940         | Fresh plums and sloes   | 08094000 |                              | 0        | Cat B (10 yrs) |
| 081010         | Fresh strawberries  | 08101000 |                              | 0        | Cat B (10 yrs) |
| 081020         | Fresh raspberries, blackberries, mulberries and loganberries  | 08102000 |                              | 0        | Cat B (10 yrs) |
| 081030         | Fresh black-, white- or redcurrants and gooseberries  | 08103000 |                              | 0        | Cat B (10 yrs) |
| 081040         | Fresh cranberries, bilberries and other fruits of the genus Vaccinium   | 08104000 |                              | 0        | Cat B (10 yrs) |
| 081050         | Fresh kiwifruit   | 08105000 |                              | 0        | Cat B (10 yrs) |
| 081060         | Fresh durians   | 08106000 |                              | 0        | Cat B (10 yrs) |
| 081070         | Fresh persimmons  | 08107000 |                              | 0        | Cat B (10 yrs) |
| 081090         | Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, mulberries, blackberries, loganberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians, persimmons, black-, white- and redcurrants and gooseberries) | 08109010 | Breadfruits                  | 0        | Cat B (10 yrs) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 081090                | Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, mulberries, blackberries, loganberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians, persimmons, black-, white- and redcurrants and gooseberries) | 08109090        | Other                               | 0               | Cat B (10 yrs)     |
| 081110                | Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened   | 08111000        |                                     | 0,15            | Cat E (excl.)      |
| 081120                | Frozen raspberries, blackberries, mulberries, loganberries, black-, white- or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened   | 08112000        |                                     | 0,15            | Cat C (15 years)   |
| 081190                | Frozen fruit and nuts, uncooked or cooked by steaming or boiling in water, whether or not sweetened (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries)  | 08119000        |                                     | 0,15            | Cat B (10 yrs)     |
| 081210                | Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption   | 08121000        |                                     | 0,15            | Cat E (excl.)      |
| 081290                | Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. cherries)  | 08129000        |                                     | 0,15            | Cat C (15 years)   |
| 081310                | Dried apricots  | 08131000        |                                     | 0,15            | Cat C (15 years)   |
| 081320                | Dried prunes  | 08132000        |                                     | 0,15            | Cat C (15 years)   |
| 081330                | Dried apples  | 08133000        |                                     | 0,15            | Cat C (15 years)   |
| 081340                | Dried peaches, pears, papaws "papayas", tamarinds and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit, grapes apricots, prunes and apples, unmixed)   | 08134000        |                                     | 0,15            | Cat C (15 years)   |
| 081350                | Mixtures of nuts or dried fruits  | 08135000        |                                     | 0,15            | Cat C (15 years)   |
| 081400                | Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives   | 08140000        |                                     | 0,15            | Cat E (excl.)      |
| 090111                | Coffee (excl. roasted and decaffeinated)  | 09011100        |                                     | 0,15            | Cat E (excl.)      |
| 090112                | Decaffeinated coffee (excl. roasted)  | 09011200        |                                     | 0,15            | Cat E (excl.)      |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 090121         | Roasted coffee (excl. decaffeinated)  | 09012100 |                              | 0,15     | Cat C (15 years) |
| 090122         | Roasted, decaffeinated coffee   | 09012200 |                              | 0,15     | Cat E (excl.)    |
| 090190         | Coffee husks and skins; coffee substitutes containing coffee in any proportion                                    | 09019000 |                              | 0,15     | Cat E (excl.)    |
| 090210         | Green tea in immediate packings of <= 3 kg  | 09021000 |                              | 0,15     | Cat C (15 years) |
| 090220         | Green tea in immediate packings of > 3 kg   | 09022000 |                              | 0,15     | Cat C (15 years) |
| 090230         | Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg          | 09023000 |                              | 0,15     | Cat C (15 years) |
| 090240         | Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg           | 09024000 |                              | 0,15     | Cat C (15 years) |
| 090300         | Mate  | 09030000 |                              | 0,15     | Cat C (15 years) |
| 090411         | Pepper of the genus Piper, neither crushed nor ground   | 09041100 |                              | 0,15     | Cat C (15 years) |
| 090412         | Pepper of the genus Piper, crushed or ground  | 09041200 |                              | 0,15     | Cat C (15 years) |
| 090421         | Fruits of the genus Capsicum or of the genus Pimenta, dried, neither crushed nor ground                           | 09042100 |                              | 0,15     | Cat C (15 years) |
| 090422         | Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground   | 09042200 |                              | 0,15     | Cat C (15 years) |
| 090510         | Vanilla, neither crushed nor ground   | 09051000 |                              | 0,15     | Cat C (15 years) |
| 090520         | Vanilla, crushed or ground  | 09052000 |                              | 0,15     | Cat C (15 years) |
| 090611         | Cinnamon "Cinnamomum zeylanicum Blume" (excl. crushed and ground)   | 09061100 |                              | 0,15     | Cat C (15 years) |
| 090619         | Cinnamon and cinnamon-tree flowers (excl. cinnamon "Cinnamomum zeylanicum Blume" and crushed and ground cinnamon) | 09061900 |                              | 0,15     | Cat C (15 years) |
| 090620         | Crushed or ground cinnamon and cinnamon-tree flowers  | 09062000 |                              | 0,15     | Cat C (15 years) |
| 090710         | Cloves, whole fruit, cloves and stems, neither crushed nor ground   | 09071000 |                              | 0,15     | Cat C (15 years) |
| 090720         | Cloves, whole fruit, cloves and stems, crushed or ground  | 09072000 |                              | 0,15     | Cat C (15 years) |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 090811                | Nutmeg, neither crushed nor ground  | 09081100        |                                     | 0,15            | Cat C (15 years)   |
| 090812                | Nutmeg, crushed or ground   | 09081200        |                                     | 0,15            | Cat C (15 years)   |
| 090821                | Mace, neither crushed nor ground  | 09082100        |                                     | 0,15            | Cat C (15 years)   |
| 090822                | Mace, crushed or ground   | 09082200        |                                     | 0,15            | Cat C (15 years)   |
| 090831                | Cardamoms, neither crushed nor ground   | 09083100        |                                     | 0,15            | Cat C (15 years)   |
| 090832                | Cardamoms, crushed or ground  | 09083200        |                                     | 0,15            | Cat C (15 years)   |
| 090921                | Coriander seeds, neither crushed nor ground   | 09092100        |                                     | 0,15            | Cat C (15 years)   |
| 090922                | Coriander seeds, crushed or ground  | 09092200        |                                     | 0,15            | Cat C (15 years)   |
| 090931                | Cumin seeds, neither crushed nor ground   | 09093100        |                                     | 0,15            | Cat C (15 years)   |
| 090932                | Cumin seeds, crushed or ground  | 09093200        |                                     | 0,15            | Cat C (15 years)   |
| 090961                | Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground | 09096100        |                                     | 0,15            | Cat C (15 years)   |
| 090962                | Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground          | 09096200        |                                     | 0,15            | Cat C (15 years)   |
| 091011                | Ginger, neither crushed nor ground  | 09101100        |                                     | 0               | Cat C (15 years)   |
| 091012                | Ginger, crushed or ground   | 09101200        |                                     | 0               | Cat C (15 years)   |
| 091020                | Saffron   | 09102000        |                                     | 0,15            | Cat C (15 years)   |
| 091030                | Turmeric "curcuma"  | 09103000        |                                     | 0,15            | Cat C (15 years)   |
| 091091                | Mixtures of different types of spices   | 09109100        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 091099                | Spices (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma" and mixtures of various types of spices) | 09109900        |                                     | 0,15            | Cat C (15 years)   |
| 100111                | Durum wheat seed for sowing  | 10011100        |                                     | 0,15            | Cat C (15 years)   |
| 100119                | Durum wheat (excl. seed for sowing)  | 10011900        |                                     | 0,15            | Cat C (15 years)   |
| 100191                | Seed of wheat and meslin, for sowing (excl. durum)   | 10019100        |                                     | 0,15            | Cat E (excl.)      |
| 100199                | Wheat and meslin (excl. seed for sowing, and durum wheat)  | 10019900        |                                     | 0,15            | Cat E (excl.)      |
| 100210                | Rye seed for sowing  | 10021000        |                                     | 0,15            | Cat C (15 years)   |
| 100290                | Rye (excl. seed for sowing)  | 10029000        |                                     | 0,15            | Cat C (15 years)   |
| 100310                | Barley seed for sowing   | 10031000        |                                     | 0,15            | Cat C (15 years)   |
| 100390                | Barley (excl. seed for sowing)   | 10039000        |                                     | 0,15            | Cat C (15 years)   |
| 100410                | Oats seed for sowing   | 10041000        |                                     | 0,15            | Cat E (excl.)      |
| 100490                | Oats (excl. seed for sowing)   | 10049000        |                                     | 0,15            | Cat E (excl.)      |
| 100510                | Maize seed for sowing  | 10051000        |                                     | 0,15            | Cat E (excl.)      |
| 100590                | Maize (excl. seed for sowing)  | 10059000        |                                     | 0,15            | Cat E (excl.)      |
| 100610                | Rice in the husk, "paddy" or rough   | 10061000        |                                     | 0,15            | Cat E (excl.)      |
| 100620                | Husked or brown rice   | 10062000        |                                     | 0,15            | Cat C (15 years)   |
| 100630                | Semi-milled or wholly milled rice, whether or not polished or glazed   | 10063000        |                                     | 0,15            | Cat E (excl.)      |
| 100640                | Broken rice  | 10064000        |                                     | 0,15            | Cat E (excl.)      |
| 100710                | Grain sorghum, for sowing  | 10071000        |                                     | 0,15            | Cat C (15 years)   |
| 100790                | Grain sorghum (excl. for sowing)   | 10079000        |                                     | 0,15            | Cat C (15 years)   |
| 100810                | Buckwheat  | 10081000        |                                     | 0,15            | Cat C (15 years)   |
| 100821                | Millet seed for sowing (excl. grain sorghum)   | 10082100        |                                     | 0,15            | Cat C (15 years)   |
| 100829                | Millet (excl. grain sorghum, and seed for sowing)  | 10082900        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level                       | MFN Rate | iEPA Basket      |
|----------------|--|----------|--|----------|------------------|
| 100830         | Canary seed  | 10083000 |  | 0,15     | Cat C (15 years) |
| 100840         | Fonio "Digitaria spp."   | 10084000 |  | 0,15     | Cat C (15 years) |
| 100850         | Quinoa "Chenopodium quinoa"  | 10085000 |  | 0,15     | Cat C (15 years) |
| 100860         | Triticale  | 10086000 |  | 0,15     | Cat C (15 years) |
| 100890         | Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and tritcale) | 10089000 |  | 0        | Cat A (5 yrs)    |
| 110100         | Wheat or meslin flour  | 11010000 |  | 0        | Cat A (5 yrs)    |
| 110220         | Maize "corn" flour   | 11022000 |  | 0,15     | Cat E (excl.)    |
| 110290         | Cereal flours (excl. wheat, meslin and maize)  | 11029000 |  | 0,15     | Cat E (excl.)    |
| 110311         | Groats and meal of wheat   | 11031110 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat E (excl.)    |
| 110311         | Groats and meal of wheat   | 11031190 | Other  | 0,15     | Cat E (excl.)    |
| 110313         | Groats and meal of maize "corn"  | 11031310 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat C (15 years) |
| 110313         | Groats and meal of maize "corn"  | 11031390 | Other  | 0,15     | Cat C (15 years) |
| 110319         | Groats and meal of cereals (excl. wheat and maize)   | 11031910 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat C (15 years) |
| 110319         | Groats and meal of cereals (excl. wheat and maize)   | 11031990 | Other  | 0,15     | Cat C (15 years) |
| 110320         | Cereal pellets   | 11032010 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat C (15 years) |
| 110320         | Cereal pellets   | 11032090 | Other  | 0,15     | Cat C (15 years) |
| 110412         | Rolled or flaked grains of oats  | 11041210 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat E (excl.)    |
| 110412         | Rolled or flaked grains of oats  | 11041290 | Other  | 0,15     | Cat E (excl.)    |
| 110419         | Rolled or flaked grains of cereals (excl. oats)  | 11041910 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat E (excl.)    |
| 110419         | Rolled or flaked grains of cereals (excl. oats)  | 11041990 | Other  | 0,15     | Cat E (excl.)    |
| 110422         | Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, pellets and flour)                                    | 11042210 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat C (15 years) |
| 110422         | Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, pellets and flour)                                    | 11042290 | Other  | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level                       | MFN Rate | iEPA Basket      |
|----------------|--|----------|--|----------|------------------|
| 110423         | Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, pellets and flour)  | 11042310 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat C (15 years) |
| 110423         | Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, pellets and flour)  | 11042390 | Other  | 0,15     | Cat C (15 years) |
| 110429         | Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, and oats and maize, and husked and semi- or wholly milled rice and broken rice) | 11042910 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat E (excl.)    |
| 110429         | Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, and oats and maize, and husked and semi- or wholly milled rice and broken rice) | 11042990 | Other  | 0,15     | Cat E (excl.)    |
| 110430         | Germ of cereals, whole, rolled, flaked or ground   | 11043010 | With fibre >3g, Sugar <15g, Sodium <400mg per 100g | 0        | Cat C (15 years) |
| 110430         | Germ of cereals, whole, rolled, flaked or ground   | 11043090 | Other  | 0,15     | Cat C (15 years) |
| 110510         | Flour, meal and powder of potatoes   | 11051000 |  | 0,15     | Cat E (excl.)    |
| 110520         | Flakes, granules and pellets of potatoes   | 11052000 |  | 0,15     | Cat C (15 years) |
| 110610         | Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713   | 11061000 |  | 0,15     | Cat E (excl.)    |
| 110620         | Flour, meal and powder of sago or of roots or tubers of manioc, arrowroot, salep, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714          | 11062000 |  | 0,15     | Cat C (15 years) |
| 110630         | Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons"  | 11063000 |  | 0,15     | Cat C (15 years) |
| 110710         | Malt (excl. roasted)   | 11071000 |  | 0,15     | Cat C (15 years) |
| 110720         | Roasted malt   | 11072000 |  | 0,15     | Cat C (15 years) |
| 110811         | Wheat starch   | 11081100 |  | 0,15     | Cat E (excl.)    |
| 110812         | Maize starch   | 11081200 |  | 0,15     | Cat C (15 years) |
| 110813         | Potato starch  | 11081300 |  | 0,15     | Cat C (15 years) |
| 110814         | Manioc starch  | 11081400 |  | 0,15     | Cat E (excl.)    |
| 110819         | Starch (excl. wheat, maize, potato and manioc)   | 11081900 |  | 0,15     | Cat C (15 years) |
| 110820         | Inulin   | 11082000 |  | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 110900         | Wheat gluten, whether or not dried   | 11090000 |                              | 0,15     | Cat E (excl.)    |
| 120110         | Soya bean seed, for sowing   | 12011000 |                              | 0,15     | Cat C (15 years) |
| 120190         | Soya beans, whether or not broken (excl. seed for sowing)  | 12019000 |                              | 0,15     | Cat C (15 years) |
| 120230         | Groundnut seed, for sowing   | 12023000 |                              | 0,15     | Cat C (15 years) |
| 120241         | Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)  | 12024100 |                              | 0,15     | Cat C (15 years) |
| 120242         | Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)  | 12024200 |                              | 0,15     | Cat C (15 years) |
| 120300         | Copra  | 12030000 |                              | 0,15     | Cat C (15 years) |
| 120400         | Linseed, whether or not broken   | 12040000 |                              | 0,15     | Cat C (15 years) |
| 120510         | Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"                      | 12051000 |                              | 0,15     | Cat C (15 years) |
| 120590         | High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g", whether or not broken | 12059000 |                              | 0,15     | Cat C (15 years) |
| 120600         | Sunflower seeds, whether or not broken   | 12060000 |                              | 0,15     | Cat C (15 years) |
| 120710         | Palm nuts and kernels  | 12071000 |                              | 0,15     | Cat C (15 years) |
| 120721         | Cotton seeds for sowing  | 12072100 |                              | 0,15     | Cat C (15 years) |
| 120729         | Cotton seeds (excl. for sowing)  | 12072900 |                              | 0,15     | Cat C (15 years) |
| 120730         | Castor oil seeds   | 12073000 |                              | 0,15     | Cat C (15 years) |
| 120740         | Sesamum seeds, whether or not broken   | 12074000 |                              | 0,15     | Cat C (15 years) |
| 120750         | Mustard seeds, whether or not broken   | 12075000 |                              | 0,15     | Cat C (15 years) |
| 120760         | Safflower "Carthamus tinctorius" seeds   | 12076000 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 120770         | Melon seeds   | 12077000 |                              | 0,15     | Cat C (15 years) |
| 120791         | Poppy seeds, whether or not broken  | 12079100 |                              | 0,15     | Cat C (15 years) |
| 120799         | Oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)   | 12079900 |                              | 0,15     | Cat C (15 years) |
| 120810         | Soya bean flour and meal  | 12081000 |                              | 0,15     | Cat C (15 years) |
| 120890         | Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)   | 12089000 |                              | 0,15     | Cat C (15 years) |
| 120910         | Sugar beet seed, for sowing   | 12091000 |                              | 0        | Cat A (5 yrs)    |
| 120921         | Alfalfa seed for sowing   | 12092100 |                              | 0        | Cat A (5 yrs)    |
| 120922         | Clover "Trifolium spp" seed, for sowing   | 12092200 |                              | 0        | Cat A (5 yrs)    |
| 120923         | Fescue seed for sowing  | 12092300 |                              | 0        | Cat A (5 yrs)    |
| 120924         | Kentucky blue grass "Poa pratensis L." seed for sowing  | 12092400 |                              | 0        | Cat A (5 yrs)    |
| 120925         | Ryegrass "Lolium multiflorum lam., Lolium perenne L." seed, for sowing  | 12092500 |                              | 0        | Cat A (5 yrs)    |
| 120929         | Seeds of forage plants for sowing (excl. of cereals and of sugar beet, alfalfa, clover "Trifolium spp.", fescue, Kentucky blue grass "Poa pratensis L." and ryegrass "Lolium multiflorum lam. and Lolium perenne L.")   | 12092900 |                              | 0        | Cat A (5 yrs)    |
| 120930         | Seeds of herbaceous plants cultivated mainly for flowers, for sowing  | 12093000 |                              | 0        | Cat A (5 yrs)    |
| 120991         | Vegetable seeds, for sowing   | 12099100 |                              | 0        | Cat A (5 yrs)    |
| 120999         | Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, and seeds of herbaceous plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes) | 12099900 |                              | 0        | Cat A (5 yrs)    |
| 121010         | Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)  | 12101000 |                              | 0,15     | Cat C (15 years) |
| 121020         | Hop cones, ground, powdered or in the form of pellets; lupulin  | 12102000 |                              | 0,15     | Cat C (15 years) |
| 121120         | Ginseng roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered   | 12112000 |                              | 0        | Cat A (5 yrs)    |
| 121130         | Coca leaf, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered   | 12113000 |                              | 0        | Cat A (5 yrs)    |
| 121140         | Poppy straw, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered   | 12114000 |                              | 0        | Cat A (5 yrs)    |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level                           | MFN Rate | iEPA Basket      |
|----------------|---|----------|--|----------|------------------|
| 121150         | Ephedra plants and parts thereof, incl. seeds and fruits, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered  | 12115000 |  | 0        | Cat E (excl.)    |
| 121190         | Plants, parts of plants, incl. seeds and fruits, 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 (excl. ginseng roots, coca leaf, poppy straw and ephedra) | 12119011 | Ground   | 0,15     | Cat E (excl.)    |
| 121190         | Plants, parts of plants, incl. seeds and fruits, 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 (excl. ginseng roots, coca leaf, poppy straw and ephedra) | 12119019 | Other  | 0,15     | Cat E (excl.)    |
| 121190         | Plants, parts of plants, incl. seeds and fruits, 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 (excl. ginseng roots, coca leaf, poppy straw and ephedra) | 12119030 | Sandal wood  | 0        | Cat A (5 yrs)    |
| 121190         | Plants, parts of plants, incl. seeds and fruits, 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 (excl. ginseng roots, coca leaf, poppy straw and ephedra) | 12119090 | Other  | 0        | Cat A (5 yrs)    |
| 121221         | Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption   | 12122100 |  | 0,15     | Cat E (excl.)    |
| 121229         | Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption   | 12122900 |  | 0,15     | Cat E (excl.)    |
| 121291         | Sugar beet, fresh, chilled, frozen or dried, whether or not ground  | 12129100 |  | 0,15     | Cat C (15 years) |
| 121292         | Locust beans "carob", fresh, chilled, frozen or dried, whether or not ground  | 12129200 |  | 0,15     | Cat C (15 years) |
| 121293         | Sugar cane, fresh, chilled, frozen or dried, whether or not ground  | 12129300 |  | 0,15     | Cat C (15 years) |
| 121294         | Chicory roots, fresh, chilled, frozen or dried, whether or not ground   | 12129400 |  | 0,15     | Cat C (15 years) |
| 121299         | Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.   | 12129910 | Taro leaves (Colocasia esculenta, Xanthosoma species ) | 0,15     | Cat E (excl.)    |
| 121299         | Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.   | 12129920 | Pele leaves (Abelmoschus manihot or hibiscus manihot)  | 0,15     | Cat E (excl.)    |
| 121299         | Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.   | 12129990 | Other  | 0,15     | Cat E (excl.)    |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 121300         | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets   | 12130000 |                              | 0        | Cat A (5 yrs)    |
| 121410         | Alfalfa meal and pellets  | 12141000 |                              | 0        | Cat A (5 yrs)    |
| 121490         | Swedes, mangolds, fodder roots, hay, lucerne "alfalfa", clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets (excl. lucerne "alfalfa" meal and pellets) | 12149000 |                              | 0        | Cat A (5 yrs)    |
| 130120         | Natural gum Arabic  | 13012000 |                              | 0,15     | Cat C (15 years) |
| 130190         | Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)  | 13019000 |                              | 0,15     | Cat C (15 years) |
| 130211         | Opium   | 13021100 |                              | 0,15     | Cat E (excl.)    |
| 130212         | Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)  | 13021200 |                              | 0,15     | Cat C (15 years) |
| 130213         | Extracts of hops  | 13021300 |                              | 0,15     | Cat C (15 years) |
| 130214         | Saps and extracts of ephedra  | 13021400 |                              | 0,15     | Cat C (15 years) |
| 130219         | Vegetable saps and extracts (excl. liquorice, hops, opium and ephedra)  | 13021910 | Sea weed extract             | 0,15     | Cat C (15 years) |
| 130219         | Vegetable saps and extracts (excl. liquorice, hops, opium and ephedra)  | 13021990 | Other                        | 0,15     | Cat C (15 years) |
| 130220         | Pectic substances, pectinates and pectates  | 13022000 |                              | 0,15     | Cat C (15 years) |
| 130231         | Agar-agar, whether or not modified  | 13023100 |                              | 0,15     | Cat C (15 years) |
| 130232         | Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified   | 13023200 |                              | 0,15     | Cat C (15 years) |
| 130239         | Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)  | 13023900 |                              | 0,15     | Cat C (15 years) |
| 140110         | Bamboos   | 14011000 |                              | 0,15     | Cat C (15 years) |
| 140120         | Rattans   | 14012000 |                              | 0,15     | Cat C (15 years) |
| 140190         | Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)                                       | 14019010 | Pandanus                     | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 140190                | Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)   | 14019090        | Other                               | 0,15            | Cat C (15 years)   |
| 140420                | Cotton linters  | 14042000        |                                     | 0,15            | Cat C (15 years)   |
| 140490                | Vegetable products n.e.s  | 14049000        |                                     | 0,15            | Cat C (15 years)   |
| 150110                | Lard, rendered or otherwise extracted (excl. lard stearin and lard oil)   | 15011000        |                                     | 0               | Cat A (5 yrs)      |
| 150120                | Pig fat, rendered or otherwise extracted (excl. lard)   | 15012000        |                                     | 0               | Cat A (5 yrs)      |
| 150190                | Poultry fat, rendered or otherwise extracted  | 15019000        |                                     | 0               | Cat A (5 yrs)      |
| 150210                | Tallow of bovine animals, sheep or goats (excl. oil and oleostearin)  | 15021000        |                                     | 0               | Cat A (5 yrs)      |
| 150290                | Fats of bovine animals, sheep or goats (excl. tallow, oleostearin and oleo-oil)   | 15029000        |                                     | 0               | Cat A (5 yrs)      |
| 150300                | Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)  | 15030000        |                                     | 0,15            | Cat C (15 years)   |
| 150410                | Fish-liver oils and their fractions, whether or not refined (excl. chemically modified)   | 15041000        |                                     | 0,15            | Cat C (15 years)   |
| 150420                | Fats and oils of fish and their fractions, whether or not refined (excl. liver oils and chemically modified)  | 15042000        |                                     | 0,15            | Cat C (15 years)   |
| 150430                | Fats and oils and their fractions of marine mammals, whether or not refined (excl. chemically modified)   | 15043000        |                                     | 0,15            | Cat C (15 years)   |
| 150500                | Wool grease and fatty substances derived therefrom, incl. lanolin   | 15050000        |                                     | 0,15            | Cat C (15 years)   |
| 150600                | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oleostearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom) | 15060000        |                                     | 0,15            | Cat C (15 years)   |
| 150710                | Crude soya-bean oil, whether or not degummed  | 15071000        |                                     | 0,1             | Cat C (15 years)   |
| 150790                | Soya-bean oil and its fractions, whether or not refined (excl. chemically modified and crude)   | 15079000        |                                     | 0,1             | Cat C (15 years)   |
| 150810                | Crude groundnut oil   | 15081000        |                                     | 0,1             | Cat C (15 years)   |
| 150890                | Groundnut oil and its fractions, whether or not refined (excl. chemically modified and crude)   | 15089000        |                                     | 0,1             | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 150910                | Virgin olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil                             | 15091000        |                                     | 0,1             | Cat C (15 years)   |
| 150990                | Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified) | 15099000        |                                     | 0,1             | Cat C (15 years)   |
| 151000                | Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509                    | 15100000        |                                     | 0,1             | Cat C (15 years)   |
| 151110                | Crude palm oil  | 15111000        |                                     | 0,1             | Cat C (15 years)   |
| 151190                | Palm oil and its fractions, whether or not refined (excl. chemically modified and crude)  | 15119000        |                                     | 0,1             | Cat C (15 years)   |
| 151211                | Crude sunflower-seed or safflower oil   | 15121100        |                                     | 0,1             | Cat C (15 years)   |
| 151219                | Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)  | 15121900        |                                     | 0,1             | Cat C (15 years)   |
| 151221                | Crude cotton-seed oil   | 15122100        |                                     | 0,1             | Cat C (15 years)   |
| 151229                | Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. crude)  | 15122900        |                                     | 0,1             | Cat C (15 years)   |
| 151311                | Crude coconut oil   | 15131100        |                                     | 0,1             | Cat C (15 years)   |
| 151319                | Coconut oil and its fractions, whether or not refined, but not chemically modified (excl. crude)  | 15131910        | Tongan Oil                          | 0,1             | Cat C (15 years)   |
| 151319                | Coconut oil and its fractions, whether or not refined, but not chemically modified (excl. crude)  | 15131920        | Other                               | 0,1             | Cat C (15 years)   |
| 151321                | Crude palm kernel and babassu oil   | 15132100        |                                     | 0,1             | Cat C (15 years)   |
| 151329                | Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excl. crude)  | 15132900        |                                     | 0,1             | Cat C (15 years)   |
| 151411                | Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude   | 15141100        |                                     | 0,1             | Cat C (15 years)   |
| 151419                | Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. crude)   | 15141900        |                                     | 0,1             | Cat C (15 years)   |
| 151491                | High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%" and mustard oil, crude   | 15149100        |                                     | 0,1             | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 151499         | High erucic acid rape or colza oil "fixed oil which has an erucic acid content of $\geq 2\%$ ", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)   | 15149900 |                              | 0,1      | Cat C (15 years) |
| 151511         | Crude linseed oil   | 15151100 |                              | 0,1      | Cat C (15 years) |
| 151519         | Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)  | 15151900 |                              | 0,1      | Cat C (15 years) |
| 151521         | Crude maize oil   | 15152100 |                              | 0,1      | Cat C (15 years) |
| 151529         | Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)  | 15152900 |                              | 0,1      | Cat C (15 years) |
| 151530         | Castor oil and fractions thereof, whether or not refined, but not chemically modified   | 15153000 |                              | 0,1      | Cat C (15 years) |
| 151550         | Sesame oil and its fractions, whether or not refined, but not chemically modified   | 15155000 |                              | 0,1      | Cat C (15 years) |
| 151590         | Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower- seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor and sesame oil)  | 15159000 |                              | 0,1      | Cat C (15 years) |
| 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  | 15161000 |                              | 0,2      | Cat C (15 years) |
| 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  | 15162000 |                              | 0,1      | Cat C (15 years) |
| 151710         | Margarine (excl. liquid)  | 15171000 |                              | 0        | Cat C (15 years) |
| 151790         | Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils and their fractions, and solid margarine) | 15179000 |                              | 0,15     | Cat C (15 years) |
| 151800         | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.  | 15180000 |                              | 0,15     | Cat C (15 years) |
| 152000         | Glycerol, crude; glycerol waters and glycerol lyes  | 15200000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 152110         | Vegetable waxes, whether or not refined or coloured (excl. triglycerides)   | 15211000 |                              | 0,15     | Cat C (15 years) |
| 152190         | Beeswax, other insect waxes and spermaceti, whether or not refined or coloured  | 15219000 |                              | 0,15     | Cat C (15 years) |
| 152200         | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes  | 15220000 |                              | 0,15     | Cat C (15 years) |
| 160100         | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 16010011 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 160100         | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 16010019 | Other                        | 0        | Cat E (excl.)    |
| 160100         | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 16010021 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 160100         | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 16010029 | Other                        | 0        | Cat E (excl.)    |
| 160100         | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 16010091 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 160100         | Sausages and similar products, of meat, offal or blood; food preparations based on these products   | 16010099 | Other                        | 0        | Cat E (excl.)    |
| 160210         | Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g  | 16021000 |                              | 0        | Cat A (5 yrs)    |
| 160220         | Preparations of liver of any animal (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)   | 16022000 |                              | 0        | Cat A (5 yrs)    |
| 160231         | Meat or offal of turkeys "Gallus domesticus", prepared or preserved (excl. sausages and similar products, and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)                            | 16023100 |                              | 0        | Cat A (5 yrs)    |
| 160232         | Meat or offal of fowls of the species "Gallus domesticus", prepared or preserved (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)                   | 16023200 |                              | 0        | Cat A (5 yrs)    |
| 160239         | Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices) | 16023900 |                              | 0        | Cat A (5 yrs)    |
| 160241         | Hams of swine and cuts thereof, prepared or preserved   | 16024100 |                              | 0        | Cat A (5 yrs)    |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 160242         | Prepared or preserved shoulders and cuts thereof, of swine  | 16024200 |                              | 0        | Cat A (5 yrs)    |
| 160249         | Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purpose, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices) | 16024900 |                              | 0        | Cat A (5 yrs)    |
| 160250         | Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)  | 16025000 |                              | 0        | Cat A (5 yrs)    |
| 160290         | Prepared or preserved meat, offal or blood (excl. meat or offal of poultry, swine and bovine animals, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices) | 16029000 |                              | 0        | Cat A (5 yrs)    |
| 160300         | Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates  | 16030000 |                              | 0,2      | Cat C (15 years) |
| 160411         | Prepared or preserved salmon, whole or in pieces (excl. minced)   | 16041100 |                              | 0        | Cat A (5 yrs)    |
| 160412         | Prepared or preserved herrings, whole or in pieces (excl. minced)   | 16041200 |                              | 0        | Cat A (5 yrs)    |
| 160413         | Prepared or preserved sardines, sardinella and brisling or sprats, whole or in pieces (excl. minced)  | 16041300 |                              | 0        | Cat A (5 yrs)    |
| 160414         | Prepared or preserved tunas, skipjack and Atlantic bonito, whole or in pieces (excl. minced)  | 16041400 |                              | 0        | Cat A (5 yrs)    |
| 160415         | Prepared or preserved mackerel, whole or in pieces (excl. minced)   | 16041500 |                              | 0        | Cat A (5 yrs)    |
| 160416         | Prepared or preserved anchovies, whole or in pieces (excl. minced)  | 16041600 |                              | 0        | Cat A (5 yrs)    |
| 160417         | Prepared or preserved eels, whole or in pieces (excl. minced)   | 16041700 |                              | 0        | Cat A (5 yrs)    |
| 160418         | Prepared or preserved shark fins, whole or in pieces (excl. minced)   | 16041800 |                              | 0        | Cat A (5 yrs)    |
| 160419         | Prepared or preserved fish, whole or in pieces (excl. minced, merely smoked, and salmon, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack, bonito "sarda spp.", mackerel, anchovies, eels and shark fins)  | 16041900 |                              | 0        | Cat A (5 yrs)    |
| 160420         | Prepared or preserved fish (excl. whole or in pieces)   | 16042000 |                              | 0        | Cat A (5 yrs)    |
| 160431         | Caviar  | 16043100 |                              | 0        | Cat E (excl.)    |
| 160432         | Caviar substitutes prepared from fish eggs  | 16043200 |                              | 0        | Cat E (excl.)    |
| 160510         | Crab, prepared or preserved (excl. smoked)  | 16051000 |                              | 0        | Cat C (15 years) |
| 160521         | Shrimps and prawns, prepared or preserved, not in airtight containers (excl. smoked)  | 16052100 |                              | 0        | Cat C (15 years) |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 160529                | Shrimps and prawns, prepared or preserved, in airtight containers (excl. smoked)  | 16052900        |                                     | 0               | Cat C (15 years)   |
| 160530                | Lobster, prepared or preserved (excl. smoked)   | 16053000        |                                     | 0               | Cat C (15 years)   |
| 160540                | Crustaceans, prepared or preserved (excl. smoked, crabs, shrimps, prawns and lobster)   | 16054000        |                                     | 0               | Cat C (15 years)   |
| 160551                | Oysters, prepared or preserved (excl. smoked)   | 16055100        |                                     | 0               | Cat C (15 years)   |
| 160552                | Scallops, incl. queen scallops, prepared or preserved (excl. smoked)  | 16055200        |                                     | 0               | Cat C (15 years)   |
| 160553                | Mussels, prepared or preserved (excl. smoked)   | 16055300        |                                     | 0               | Cat C (15 years)   |
| 160554                | Cuttlefish and squid, prepared or preserved (excl. smoked)  | 16055400        |                                     | 0               | Cat C (15 years)   |
| 160555                | Octopus, prepared or preserved (excl. smoked)   | 16055500        |                                     | 0               | Cat C (15 years)   |
| 160556                | Clams, cockles and arkshells, prepared or preserved (excl. smoked)  | 16055600        |                                     | 0               | Cat C (15 years)   |
| 160557                | Abalone, prepared or preserved (excl. smoked)   | 16055700        |                                     | 0               | Cat C (15 years)   |
| 160558                | Snails, prepared or preserved (excl. smoked and sea snails)   | 16055800        |                                     | 0               | Cat C (15 years)   |
| 160559                | Molluscs, prepared or preserved (excl. smoked, oysters, scallops, mussels, cuttle fish, squid, octopus, abalone, snails, and clams, cockles and arkshells)  | 16055900        |                                     | 0               | Cat C (15 years)   |
| 160561                | Sea cucumbers, prepared or preserved (excl. smoked)   | 16056100        |                                     | 0               | Cat C (15 years)   |
| 160562                | Sea urchins, prepared or preserved (excl. smoked)   | 16056200        |                                     | 0               | Cat C (15 years)   |
| 160563                | Jellyfish, prepared or preserved (excl. smoked)   | 16056300        |                                     | 0               | Cat C (15 years)   |
| 160569                | Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)  | 16056900        |                                     | 0               | Cat C (15 years)   |
| 170112                | Raw beet sugar (excl. added flavouring or colouring)  | 17011200        |                                     | 0               | Cat A (5 yrs)      |
| 170113                | Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhydral microcrystals (see subheading note 2.) | 17011300        |                                     | 0               | Cat A (5 yrs)      |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level                 | MFN Rate | iEPA Basket      |
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| 170114         | Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)  | 17011400 |  | 0        | Cat A (5 yrs)    |
| 170191         | Refined cane or beet sugar, containing added flavouring or colouring, in solid form   | 17019110 | Flavours in powdered and ready to drink form | 0        | Cat E (excl.)    |
| 170191         | Refined cane or beet sugar, containing added flavouring or colouring, in solid form   | 17019190 | Other  | 0,15     | Cat E (excl.)    |
| 170199         | Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring and raw sugar)  | 17019900 |  | 0        | Cat A (5 yrs)    |
| 170211         | Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $\geq$ 99% lactose, expressed as anhydrous lactose, calculated on the dry matter   | 17021100 |  | 0,15     | Cat C (15 years) |
| 170219         | Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $<$ 99% lactose, expressed as anhydrous lactose, calculated on the dry matter  | 17021900 |  | 0,15     | Cat C (15 years) |
| 170220         | Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)   | 17022000 |  | 0,15     | Cat C (15 years) |
| 170230         | Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state, $<$ 20% by weight of fructose  | 17023000 |  | 0        | Cat C (15 years) |
| 170240         | Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state $\geq$ 20% and $<$ 50% by weight of fructose (excl. invert sugar)   | 17024000 |  | 0,15     | Cat C (15 years) |
| 170250         | Chemically pure fructose in solid form  | 17025000 |  | 0,15     | Cat C (15 years) |
| 170260         | Fructose in solid form and fructose syrup, not containing added flavouring or colouring matter and containing in the dry state $>$ 50% by weight of fructose (excl. chemically pure fructose and invert sugar)  | 17026000 |  | 0,15     | Cat C (15 years) |
| 170290         | Sugars in solid form, incl. invert sugar and chemically pure maltose, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not flavoured or coloured, artificial honey, whether or not mixed with natural honey and caramel (excl. cane or beet sugar, chemically pure sucrose, lactose, maple sugar, glucose, fructose, and syrups thereof) | 17029000 |  | 0,15     | Cat C (15 years) |
| 170310         | Cane molasses resulting from the extraction or refining of sugar  | 17031000 |  | 0,15     | Cat C (15 years) |
| 170390         | Beet molasses resulting from the extraction or refining of sugar  | 17039000 |  | 0,15     | Cat C (15 years) |
| 170410         | Chewing gum, whether or not sugar-coated  | 17041000 |  | 0        | Cat E (excl.)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 170490                | Sugar confectionery not containing cocoa, incl. white chocolate (excl. chewing gum)  | 17049000        |                                     | 0               | Cat E (excl.)      |
| 180100                | Cocoa beans, whole or broken, raw or roasted   | 18010000        |                                     | 0,15            | Cat C (15 years)   |
| 180200                | Cocoa shells, husks, skins and other cocoa waste   | 18020000        |                                     | 0,15            | Cat C (15 years)   |
| 180310                | Cocoa paste (excl. defatted)   | 18031000        |                                     | 0,15            | Cat C (15 years)   |
| 180320                | Cocoa paste, wholly or partly defatted   | 18032000        |                                     | 0,15            | Cat C (15 years)   |
| 180400                | Cocoa butter, fat and oil  | 18040000        |                                     | 0,15            | Cat C (15 years)   |
| 180500                | Cocoa powder, not containing added sugar or other sweetening matter  | 18050000        |                                     | 0,15            | Cat C (15 years)   |
| 180610                | Cocoa powder, sweetened  | 18061000        |                                     | 0,2             | Cat C (15 years)   |
| 180620                | Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg (excl. cocoa powder)  | 18062000        |                                     | 0               | Cat E (excl.)      |
| 180631                | Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, filled   | 18063100        |                                     | 0               | Cat E (excl.)      |
| 180632                | Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled)  | 18063200        |                                     | 0               | Cat E (excl.)      |
| 180690                | Chocolate and other preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. in blocks, slabs or bars and cocoa powder)  | 18069000        |                                     | 0               | Cat E (excl.)      |
| 190110                | Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. | 19011000        |                                     | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 190120                | Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905  | 19012000        |                                     | 0,15            | Cat C (15 years)   |
| 190190                | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. (excl. for infant use, put up for retail sale, and mixes and doughs for the preparation of bakers' wares of heading 1905) | 19019000        |                                     | 0,15            | Cat C (15 years)   |
| 190211                | Uncooked pasta, not stuffed or otherwise prepared, containing eggs  | 19021100        |                                     | 0,15            | Cat E (excl.)      |
| 190219                | Uncooked pasta, not stuffed or otherwise prepared, not containing eggs  | 19021911        | Manufactured in Tonga               | 0               | Cat E (excl.)      |
| 190219                | Uncooked pasta, not stuffed or otherwise prepared, not containing eggs  | 19021919        | Other                               | 0               | Cat E (excl.)      |
| 190219                | Uncooked pasta, not stuffed or otherwise prepared, not containing eggs  | 19021921        | Manufactured in Tonga               | 0               | Cat E (excl.)      |
| 190219                | Uncooked pasta, not stuffed or otherwise prepared, not containing eggs  | 19021929        | Other                               | 0               | Cat E (excl.)      |
| 190219                | Uncooked pasta, not stuffed or otherwise prepared, not containing eggs  | 19021990        | Other                               | 0,15            | Cat E (excl.)      |
| 190220                | Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared   | 19022000        |                                     | 0,15            | Cat E (excl.)      |
| 190230                | Pasta, cooked or otherwise prepared (excl. stuffed)   | 19023000        |                                     | 0,15            | Cat E (excl.)      |
| 190240                | Couscous, whether or not prepared   | 19024000        |                                     | 0,15            | Cat C (15 years)   |
| 190300                | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms   | 19030000        |                                     | 0,15            | Cat C (15 years)   |
| 190410                | Prepared foods obtained by swelling or roasting cereals or cereal products, e.g. corn flakes  | 19041000        |                                     | 0,15            | Cat E (excl.)      |
| 190420                | Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals   | 19042000        |                                     | 0,15            | Cat E (excl.)      |
| 190430                | Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains  | 19043000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level   | MFN Rate | iEPA Basket      |
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| 190490         | Cereals (excl. maize [corn]) in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)                  | 19049000 |  | 0,15     | Cat E (excl.)    |
| 190510         | Crispbread   | 19051000 |  | 0,15     | Cat C (15 years) |
| 190520         | Gingerbread and the like, whether or not containing cocoa  | 19052000 |  | 0,15     | Cat C (15 years) |
| 190531         | Sweet biscuits   | 19053100 |  | 0        | Cat E (excl.)    |
| 190532         | Waffles and wafers   | 19053210 | Of a kind with all of its nutrient contents less than the following thresholds - Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 10g per 100g | 0        | Cat A (5 yrs)    |
| 190532         | Waffles and wafers   | 19053290 | Other  | 0        | Cat A (5 yrs)    |
| 190540         | Rusks, toasted bread and similar toasted products  | 19054000 |  | 0,15     | Cat E (excl.)    |
| 190590         | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (excl. crispbread, gingerbread and the like, sweet biscuits, waffles, wafers not mentioned, rusks, toasted bread and similar toasted products) | 19059010 | Ship's biscuits or cabin biscuits  | 0,15     | Cat E (excl.)    |
| 190590         | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (excl. crispbread, gingerbread and the like, sweet biscuits, waffles, wafers not mentioned, rusks, toasted bread and similar toasted products) | 19059090 | Other  | 0,15     | Cat E (excl.)    |
| 200110         | Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid  | 20011000 |  | 0,15     | Cat E (excl.)    |
| 200190         | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins)   | 20019000 |  | 0,15     | Cat E (excl.)    |
| 200210         | Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid   | 20021000 |  | 0,15     | Cat E (excl.)    |
| 200290         | Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. whole or in pieces)  | 20029000 |  | 0,15     | Cat E (excl.)    |
| 200310         | Mushrooms of the genus "Agaricus", prepared or preserved otherwise than by vinegar or acetic acid  | 20031000 |  | 0,15     | Cat E (excl.)    |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 200390         | Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus "Agaricus")   | 20039000 |                              | 0,15     | Cat C (15 years) |
| 200410         | Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen   | 20041000 |                              | 0,15     | Cat E (excl.)    |
| 200490         | Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles and potatoes, unmixed)  | 20049000 |                              | 0,15     | Cat E (excl.)    |
| 200510         | Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g   | 20051000 |                              | 0,15     | Cat C (15 years) |
| 200520         | Potatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 20052000 |                              | 0,15     | Cat E (excl.)    |
| 200540         | Peas "Pisum Sativum", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 20054000 |                              | 0,15     | Cat C (15 years) |
| 200551         | Shelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 20055100 |                              | 0,15     | Cat C (15 years) |
| 200559         | Unshelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 20055900 |                              | 0,15     | Cat C (15 years) |
| 200560         | Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 20056000 |                              | 0,15     | Cat C (15 years) |
| 200570         | Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 20057000 |                              | 0,15     | Cat C (15 years) |
| 200580         | Sweetcorn "Zea Mays var. Saccharata", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)  | 20058000 |                              | 0,15     | Cat C (15 years) |
| 200591         | Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)   | 20059100 |                              | 0,15     | Cat E (excl.)    |
| 200599         | Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas "Pisum sativum", beans "Vigna, Phaseolus", asparagus, olives, sweetcorn "Zea Mays var. Saccharata" and bamboo shoots, unmixed) | 20059900 |                              | 0,15     | Cat C (15 years) |
| 200600         | Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised"  | 20060000 |                              | 0,15     | Cat E (excl.)    |
| 200710         | Homogenised preparations of jams, jellies, marmalades, fruit or nut purées and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g  | 20071000 |                              | 0,15     | Cat E (excl.)    |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 200791                | Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. homogenised preparations of subheading 2007.10)  | 20079100        |                                     | 0,15            | Cat E (excl.)      |
| 200799                | Jams, jellies, marmalades, purées or pastes of fruit, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. citrus fruit and homogenised preparations of subheading 2007.10)   | 20079900        |                                     | 0,15            | Cat E (excl.)      |
| 200811                | Groundnuts, prepared or preserved (excl. preserved with sugar)  | 20081100        |                                     | 0,15            | Cat E (excl.)      |
| 200819                | Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)              | 20081900        |                                     | 0,15            | Cat C (15 years)   |
| 200820                | Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)                | 20082000        |                                     | 0,15            | Cat E (excl.)      |
| 200830                | Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.   | 20083000        |                                     | 0,15            | Cat C (15 years)   |
| 200840                | Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.  | 20084000        |                                     | 0,15            | Cat C (15 years)   |
| 200850                | Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)                  | 20085000        |                                     | 0,15            | Cat C (15 years)   |
| 200860                | Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)                  | 20086000        |                                     | 0,15            | Cat C (15 years)   |
| 200870                | Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking) | 20087000        |                                     | 0,15            | Cat C (15 years)   |
| 200880                | Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.   | 20088000        |                                     | 0,15            | Cat C (15 years)   |
| 200891                | Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)   | 20089100        |                                     | 0,15            | Cat C (15 years)   |
| 200893                | Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.  | 20089300        |                                     | 0,15            | Cat C (15 years)   |

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| 200897                | Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking) | 20089700        |  | 0,15            | Cat E (excl.)      |
| 200899                | Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, palm hearts and cranberries)                   | 20089900        |  | 0,15            | Cat C (15 years)   |
| 200911                | Frozen orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 20091110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g | 0,15            | Cat E (excl.)      |
| 200911                | Frozen orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 20091190        | Other  | 0               | Cat E (excl.)      |
| 200912                | Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)   | 20091210        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g | 0,15            | Cat E (excl.)      |
| 200912                | Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)   | 20091290        | Other  | 0               | Cat E (excl.)      |
| 200919                | Orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, frozen, and of a Brix value <= 20 at 20°C)   | 20091900        |  | 0               | Cat E (excl.)      |



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| 200921                | Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 20092110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat C (15 years)   |
| 200921                | Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 20092190        | Other   | 0               | Cat E (excl.)      |
| 200929                | Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20092900        |   | 0               | Cat E (excl.)      |
| 200931                | Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice) | 20093110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200931                | Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice) | 20093190        | Other   | 0               | Cat E (excl.)      |
| 200939                | Single citrus fruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)  | 20093900        |   | 0               | Cat E (excl.)      |
| 200941                | Pineapple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20094110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200941                | Pineapple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20094190        | Other   | 0               | Cat E (excl.)      |
| 200949                | Pineapple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)   | 20094900        |   | 0               | Cat C (15 years)   |

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| 200950                | Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20095010        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat C (15 years)   |
| 200950                | Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20095090        | Other   | 0               | Cat C (15 years)   |
| 200961                | Grape juice, incl. grape must, unfermented, Brix value <= 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit) | 20096110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200961                | Grape juice, incl. grape must, unfermented, Brix value <= 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit) | 20096190        | Other   | 0               | Cat E (excl.)      |
| 200969                | Grape juice, incl. grape must, unfermented, Brix value > 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20096900        |   | 0               | Cat C (15 years)   |
| 200971                | Apple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)                   | 20097110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200971                | Apple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)                   | 20097190        | Other   | 0               | Cat E (excl.)      |
| 200979                | Apple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)                    | 20097900        |   | 0               | Cat E (excl.)      |

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| 200981                | Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20098110        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200981                | Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20098190        | Other   | 0               | Cat E (excl.)      |
| 200989                | Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must, apples and cranberries) | 20098910        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200989                | Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must, apples and cranberries) | 20098990        | Other   | 0               | Cat E (excl.)      |
| 200990                | Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20099010        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 200990                | Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)  | 20099090        | Other   | 0               | Cat E (excl.)      |
| 210111                | Extracts, essences and concentrates, of coffee   | 21011100        |   | 0,15            | Cat E (excl.)      |
| 210112                | Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee  | 21011200        |   | 0,15            | 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 maté   | 21012000        |   | 0,15            | Cat E (excl.)      |
| 210130                | Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof  | 21013000        |   | 0,15            | Cat E (excl.)      |

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| 210210         | Active yeasts  | 21021000 |   | 0,15     | Cat C (15 years) |
| 210220         | Inactive yeasts; other dead single-cell micro-organisms (excl. packaged as medicaments)  | 21022000 |   | 0,15     | Cat C (15 years) |
| 210230         | Prepared baking powders  | 21023000 |   | 0        | Cat C (15 years) |
| 210310         | Soya sauce   | 21031000 |   | 0,15     | Cat E (excl.)    |
| 210320         | Tomato ketchup and other tomato sauces   | 21032000 |   | 0,15     | Cat E (excl.)    |
| 210330         | Mustard flour and meal, whether or not prepared, and mustard   | 21033000 |   | 0,15     | Cat C (15 years) |
| 210390         | Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)   | 21039010 | Mayonnaise  | 0,15     | Cat C (15 years) |
| 210390         | Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)   | 21039090 | Other   | 0,15     | Cat C (15 years) |
| 210410         | Soups and broths and preparations therefor   | 21041000 |   | 0,15     | Cat C (15 years) |
| 210420         | Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g | 21042000 |   | 0,15     | Cat C (15 years) |
| 210500         | Ice cream and other edible ice, whether or not containing cocoa  | 21050010 | Manufactured in Tonga   | 0        | Cat E (excl.)    |
| 210500         | Ice cream and other edible ice, whether or not containing cocoa  | 21050090 | Other   | 0,15     | Cat E (excl.)    |
| 210610         | Protein concentrates and textured protein substances   | 21061000 |   | 0        | Cat A (5 yrs)    |
| 210690         | Food preparations, n.e.s.  | 21069000 |   | 0,15     | Cat C (15 years) |
| 220110         | Mineral waters and aerated waters, not containing added sugar, other sweetening matter or flavoured  | 22011000 |   | 0        | Cat E (excl.)    |
| 220190         | Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)      | 22019000 |   | 0        | Cat E (excl.)    |
| 220210         | Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage  | 22021011 | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0        | Cat A (5 yrs)    |

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| 220210                | Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage | 22021019        | Other   | 0               | Cat A (5 yrs)      |
| 220210                | Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage | 22021091        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 220210                | Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage | 22021099        | Other   | 0               | Cat A (5 yrs)      |
| 220291                | Non-alcoholic beer <= 0.5% vol alc  | 22029111        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0               | Cat A (5 yrs)      |
| 220291                | Non-alcoholic beer <= 0.5% vol alc  | 22029119        | Other   | 0               | Cat A (5 yrs)      |
| 220291                | Non-alcoholic beer <= 0.5% vol alc  | 22029191        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 220291                | Non-alcoholic beer <= 0.5% vol alc  | 22029199        | Other   | 0               | Cat A (5 yrs)      |
| 220299                | Non-alcoholic beverages (excl. water, fruit or vegetable juices, milk and beer)                                 | 22029911        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0               | Cat A (5 yrs)      |
| 220299                | Non-alcoholic beverages (excl. water, fruit or vegetable juices, milk and beer)                                 | 22029919        | Other   | 0               | Cat A (5 yrs)      |

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| 220299                | Non-alcoholic beverages (excl. water, fruit or vegetable juices, milk and beer)   | 22029991        | Of a kind with all of its nutrient contents less than the following thresholds- Total fat 15g per 100g, Saturated fat 2g per 100g, Sodium 300mg per 100g and Sugar 5g per 100g: | 0,15            | Cat E (excl.)      |
| 220299                | Non-alcoholic beverages (excl. water, fruit or vegetable juices, milk and beer)   | 22029999        | Other   | 0               | Cat A (5 yrs)      |
| 220300                | Beer made from malt   | 22030010        | Manufactured in Tonga   | 0               | Cat E (excl.)      |
| 220300                | Beer made from malt   | 22030091        | Not more than 3% alcohol by volume of alcohol   | 0,15            | Cat E (excl.)      |
| 220300                | Beer made from malt   | 22030092        | More than 3% but not more than 5% volume of alcohol   | 0,15            | Cat E (excl.)      |
| 220300                | Beer made from malt   | 22030099        | Other   | 0,15            | Cat E (excl.)      |
| 220410                | Sparkling wine of fresh grapes  | 22041000        |   | 0               | Cat A (5 yrs)      |
| 220421                | Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)   | 22042100        |   | 0               | Cat A (5 yrs)      |
| 220422                | Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 2 l but <= 10 l (excl. sparkling wine)  | 22042200        |   | 0               | Cat A (5 yrs)      |
| 220429                | Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 10 l (excl. sparkling wine)   | 22042900        |   | 0               | Cat A (5 yrs)      |
| 220430                | Grape must, of an actual alcoholic strength of > 0,5% vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)  | 22043000        |   | 0               | Cat A (5 yrs)      |
| 220510                | Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of <= 2 l  | 22051000        |   | 0               | Cat A (5 yrs)      |
| 220590                | Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of > 2 l   | 22059000        |   | 0               | Cat A (5 yrs)      |
| 220600                | Cider, perry, mead, saké and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, n.e.s. (excl. beer, wine or fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances) | 22060010        | Manufactured in Tonga   | 0               | Cat E (excl.)      |

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| 220600         | Cider, perry, mead, saké and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, n.e.s. (excl. beer, wine or fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)   | 22060090 | Other                        | 0        | Cat A (5 yrs)    |
| 220710         | Undenatured ethyl alcohol, of actual alcoholic strength of $\geq 80\%$  | 22071000 |                              | 0        | Cat A (5 yrs)    |
| 220720         | Denatured ethyl alcohol and other spirits of any strength   | 22072010 | Methylated spirits           | 0        | Cat A (5 yrs)    |
| 220720         | Denatured ethyl alcohol and other spirits of any strength   | 22072090 | Other                        | 0        | Cat A (5 yrs)    |
| 220820         | Spirits obtained by distilling grape wine or grape marc   | 22082010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220820         | Spirits obtained by distilling grape wine or grape marc   | 22082090 | Other                        | 0,15     | Cat E (excl.)    |
| 220830         | Whiskies  | 22083010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220830         | Whiskies  | 22083090 | Other                        | 0,15     | Cat E (excl.)    |
| 220840         | Rum and other spirits obtained by distilling fermented sugar-cane products  | 22084010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220840         | Rum and other spirits obtained by distilling fermented sugar-cane products  | 22084090 | Other                        | 0,15     | Cat E (excl.)    |
| 220850         | Gin and Geneva  | 22085010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220850         | Gin and Geneva  | 22085090 | Other                        | 0,15     | Cat C (15 years) |
| 220860         | Vodka   | 22086010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220860         | Vodka   | 22086090 | Other                        | 0,15     | Cat C (15 years) |
| 220870         | Liqueurs and cordials   | 22087010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220870         | Liqueurs and cordials   | 22087090 | Other                        | 0,15     | Cat C (15 years) |
| 220890         | Ethyl alcohol of an alcoholic strength of $< 80\%$ vol, not denatured; spirits and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages, spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, vodka, liqueurs and cordials) | 22089010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 220890         | Ethyl alcohol of an alcoholic strength of $< 80\%$ vol, not denatured; spirits and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages, spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, vodka, liqueurs and cordials) | 22089090 | Other                        | 0,15     | Cat E (excl.)    |
| 220900         | Vinegar, fermented vinegar and substitutes for vinegar obtained from acetic acid  | 22090000 |                              | 0,2      | Cat C (15 years) |
| 230110         | Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves   | 23011000 |                              | 0        | Cat A (5 yrs)    |

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| 230120                | Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption   | 23012000        |                                     | 0               | Cat A (5 yrs)      |
| 230210                | Bran, sharps and other residues of maize "corn", whether or not in the form of pellets, derived from sifting, milling or other working   | 23021000        |                                     | 0               | Cat A (5 yrs)      |
| 230230                | Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working  | 23023000        |                                     | 0               | Cat A (5 yrs)      |
| 230240                | Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. maize and wheat)  | 23024000        |                                     | 0               | Cat A (5 yrs)      |
| 230250                | Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working  | 23025000        |                                     | 0               | Cat A (5 yrs)      |
| 230310                | Residues of starch manufacture and similar residues  | 23031000        |                                     | 0               | Cat A (5 yrs)      |
| 230320                | Beet-pulp, bagasse and other waste of sugar manufacture  | 23032000        |                                     | 0               | Cat A (5 yrs)      |
| 230330                | Brewing or distilling dregs and waste  | 23033000        |                                     | 0               | Cat A (5 yrs)      |
| 230400                | Oilcake 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 A (5 yrs)      |
| 230500                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil  | 23050000        |                                     | 0               | Cat A (5 yrs)      |
| 230610                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds   | 23061000        |                                     | 0               | Cat A (5 yrs)      |
| 230620                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed  | 23062000        |                                     | 0               | Cat A (5 yrs)      |
| 230630                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds  | 23063000        |                                     | 0               | Cat A (5 yrs)      |
| 230641                | Oilcake 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 seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"    | 23064100        |                                     | 0               | Cat A (5 yrs)      |
| 230649                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g" | 23064900        |                                     | 0               | Cat A (5 yrs)      |
| 230650                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra   | 23065000        |                                     | 0               | Cat A (5 yrs)      |
| 230660                | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels   | 23066000        |                                     | 0               | Cat A (5 yrs)      |



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| 230690         | Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, or from the extraction of soya-bean oil or groundnut oil) | 23069000 |   | 0        | Cat A (5 yrs)    |
| 230700         | Wine lees; argol  | 23070000 |   | 0        | Cat A (5 yrs)    |
| 230800         | Acorns, horse-chestnuts, marc and other vegetable materials and vegetable waste, vegetable residues and by-products of a kind used in animal feeding, whether or not in the form of pellets, n.e.s.   | 23080000 |   | 0,15     | Cat C (15 years) |
| 230910         | Dog or cat food, put up for retail sale   | 23091000 |   | 0,15     | Cat C (15 years) |
| 230990         | Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)  | 23099010 | Feed for swine  | 0        | Cat A (5 yrs)    |
| 230990         | Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)  | 23099020 | Feed for poultry  | 0        | Cat A (5 yrs)    |
| 230990         | Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)  | 23099090 | Other   | 0        | Cat A (5 yrs)    |
| 240110         | Tobacco, unstemmed or unstripped  | 24011010 | Manufactured in Tonga   | 0        | Cat A (5 yrs)    |
| 240110         | Tobacco, unstemmed or unstripped  | 24011090 | Other   | 0,15     | Cat C (15 years) |
| 240120         | Tobacco, partly or wholly stemmed or stripped, otherwise unmanufactured   | 24012010 | Manufactured in Tonga   | 0        | Cat A (5 yrs)    |
| 240120         | Tobacco, partly or wholly stemmed or stripped, otherwise unmanufactured   | 24012090 | Other   | 0,15     | Cat C (15 years) |
| 240130         | Tobacco refuse  | 24013010 | Manufactured in Tonga   | 0        | Cat A (5 yrs)    |
| 240130         | Tobacco refuse  | 24013090 | Other   | 0,15     | Cat C (15 years) |
| 240210         | Cigars, cheroots and cigarillos containing tobacco  | 24021010 | Manufactured in Tonga   | 0        | Cat E (excl.)    |
| 240210         | Cigars, cheroots and cigarillos containing tobacco  | 24021090 | Other   | 0,15     | Cat E (excl.)    |
| 240220         | Cigarettes, containing tobacco  | 24022011 | Cigarettes manufactured locally from locally grown tobacco (Tapaka Tonga) | 0        | Cat A (5 yrs)    |
| 240220         | Cigarettes, containing tobacco  | 24022019 | Cigarettes manufactured locally from imported Tobacco                     | 0        | Cat A (5 yrs)    |
| 240220         | Cigarettes, containing tobacco  | 24022090 | Other   | 0,15     | Cat E (excl.)    |
| 240290         | Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes  | 24029010 | Manufactured in Tonga   | 0        | Cat E (excl.)    |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 240290         | Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes   | 24029090 | Other                        | 0,15     | Cat E (excl.)    |
| 240311         | Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)  | 24031110 | Manufactured in Tonga        | 0        | Cat A (5 yrs)    |
| 240311         | Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)  | 24031190 | Other                        | 0,15     | Cat C (15 years) |
| 240319         | Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water-pipe tobacco containing tobacco)   | 24031910 | Manufactured in Tonga        | 0        | Cat A (5 yrs)    |
| 240319         | Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water-pipe tobacco containing tobacco)   | 24031990 | Other                        | 0,15     | Cat C (15 years) |
| 240391         | Tobacco, "homogenised" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust   | 24039110 | Manufactured in Tonga        | 0        | Cat A (5 yrs)    |
| 240391         | Tobacco, "homogenised" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust   | 24039190 | Other                        | 0,15     | Cat C (15 years) |
| 240399         | Chewing tobacco, snuff and other manufactured tobacco and manufactured tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences) | 24039910 | Manufactured in Tonga        | 0        | Cat A (5 yrs)    |
| 240399         | Chewing tobacco, snuff and other manufactured tobacco and manufactured tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences) | 24039990 | Other                        | 0,15     | Cat C (15 years) |
| 250100         | Salts, incl. table salt and denatured salt, and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water   | 25010000 |                              | 0        | Cat A (5 yrs)    |
| 250200         | Unroasted iron pyrites   | 25020000 |                              | 0,15     | Cat C (15 years) |
| 250300         | Sulphur of all kinds (excl. sublimed sulphur, precipitated sulphur and colloidal sulphur)  | 25030000 |                              | 0,15     | Cat C (15 years) |
| 250410         | Natural graphite in powder or in flakes  | 25041000 |                              | 0,15     | Cat C (15 years) |
| 250490         | Natural graphite (excl. in powder or in flakes)  | 25049000 |                              | 0,15     | Cat C (15 years) |
| 250510         | Silica sands and quartz sands, whether or not coloured   | 25051000 |                              | 0,15     | Cat C (15 years) |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 250590                | Natural sands of all kinds, whether or not coloured (excl. silica sands, quartz sands, gold- and platinum-bearing sands, zircon, rutile and ilmenite sands, monazite sands, and tar or asphalt sands) | 25059000        |                                     | 0,15            | Cat C (15 years)   |
| 250610                | Quartz (excl. quartz sands)   | 25061000        |                                     | 0,15            | Cat C (15 years)   |
| 250620                | Quartzite, merely cut, by sawing or otherwise, in blocks or slabs of a square or rectangular shape  | 25062000        |                                     | 0,15            | Cat C (15 years)   |
| 250700                | Kaolin and other kaolinic clays, whether or not calcined  | 25070000        |                                     | 0               | Cat A (5 yrs)      |
| 250810                | Bentonite   | 25081000        |                                     | 0,15            | Cat C (15 years)   |
| 250830                | Fireclay (excl. kaolin and other kaolinic clays and expanded clay)  | 25083000        |                                     | 0,15            | Cat C (15 years)   |
| 250840                | Clays (excl. fireclay, bentonite, kaolin and other kaolinic clays and expanded clay)  | 25084000        |                                     | 0,15            | Cat C (15 years)   |
| 250850                | Andalusite, kyanite and sillimanite   | 25085000        |                                     | 0,15            | Cat C (15 years)   |
| 250860                | Mullite   | 25086000        |                                     | 0,15            | Cat C (15 years)   |
| 250870                | Chamotte or dinas earths  | 25087000        |                                     | 0,15            | Cat C (15 years)   |
| 250900                | Chalk   | 25090000        |                                     | 0,15            | Cat C (15 years)   |
| 251010                | Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, unground   | 25101000        |                                     | 0               | Cat A (5 yrs)      |
| 251020                | Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, ground   | 25102000        |                                     | 0               | Cat A (5 yrs)      |
| 251110                | Natural barium sulphate "barytes"   | 25111000        |                                     | 0               | Cat A (5 yrs)      |
| 251120                | Natural barium carbonate "witherite", whether or not calcined (excl. barium oxide)  | 25112000        |                                     | 0,15            | Cat C (15 years)   |
| 251200                | Siliceous fossil meals, e.g. kieselguhr, tripolite and diatomite, and similar siliceous earths, whether or not calcined, of an apparent specific gravity of $\leq 1$                                  | 25120000        |                                     | 0,15            | Cat C (15 years)   |
| 251310                | Pumice stone  | 25131000        |                                     | 0,15            | Cat C (15 years)   |
| 251320                | Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated  | 25132000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 251400         | Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape; slate powder and slate refuse  | 25140000 |                              | 0,15     | Cat C (15 years) |
| 251511         | Marble and travertine, crude or roughly trimmed  | 25151100 |                              | 0,15     | Cat C (15 years) |
| 251512         | Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape   | 25151200 |                              | 0,15     | Cat C (15 years) |
| 251520         | Ecaussine and other calcareous monumental or building stone of an apparent specific gravity of $\geq 2,5$ , and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, and marble and travertine)   | 25152000 |                              | 0,15     | Cat C (15 years) |
| 251611         | Granite, crude or roughly trimmed (excl. already with the characteristics of setts, curbstones and flagstones)   | 25161100 |                              | 0,15     | Cat C (15 years) |
| 251612         | Granite, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)  | 25161200 |                              | 0,15     | Cat C (15 years) |
| 251620         | Sandstone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)  | 25162000 |                              | 0,15     | Cat C (15 years) |
| 251690         | Porphyry, basalt and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, or already with the characteristics of setts, curbstones and flagstones, monumental or building stone of an apparent specific gravity of $\geq 2,5$ , granite and sandstone) | 25169000 |                              | 0,15     | Cat C (15 years) |
| 251710         | Pebbles, gravel, broken or crushed stone, for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated  | 25171000 |                              | 0        | Cat A (5 yrs)    |
| 251720         | Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, shingle and flint for concrete aggregates, for road metalling or for railway or other ballast  | 25172000 |                              | 0        | Cat A (5 yrs)    |
| 251730         | Tarred macadam   | 25173000 |                              | 0        | Cat A (5 yrs)    |
| 251741         | Marble granules, chippings and powder, whether or not heat-treated   | 25174100 |                              | 0        | Cat A (5 yrs)    |
| 251749         | Granules, chippings and powder, whether or not heat-treated, of travertine, ecaussine, alabaster, basalt, granite, sandstone, porphyry, syenite, lava, gneiss, trachyte and other rocks of heading 2515 and 2516 (excl. marble)  | 25174900 |                              | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 251810                | Crude dolomite, not calcined or not sintered, incl. dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular "incl. square" shape (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast) | 25181000        |                                     | 0,15            | Cat C (15 years)   |
| 251820                | Calcined or sintered dolomite (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)  | 25182000        |                                     | 0,15            | Cat C (15 years)   |
| 251830                | Dolomite ramming mix  | 25183000        |                                     | 0,15            | Cat C (15 years)   |
| 251910                | Natural magnesium carbonate "magnesite"   | 25191000        |                                     | 0,15            | Cat C (15 years)   |
| 251990                | Fused magnesia; dead-burned "sintered" magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide (excl. natural magnesium carbonate "magnesite")   | 25199000        |                                     | 0,15            | Cat C (15 years)   |
| 252010                | Gypsum; anhydrite   | 25201000        |                                     | 0,15            | Cat C (15 years)   |
| 252020                | Plasters consisting of calcined gypsum or calcium sulphate, whether or not coloured, with or without small quantities of accelerators or retarders  | 25202000        |                                     | 0,15            | Cat C (15 years)   |
| 252100                | Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement  | 25210000        |                                     | 0,15            | Cat C (15 years)   |
| 252210                | Quicklime   | 25221000        |                                     | 0               | Cat A (5 yrs)      |
| 252220                | Slaked lime   | 25222000        |                                     | 0               | Cat A (5 yrs)      |
| 252230                | Hydraulic lime (excl. pure calcium oxide and calcium hydroxide)   | 25223000        |                                     | 0               | Cat A (5 yrs)      |
| 252310                | Cement clinkers   | 25231000        |                                     | 0               | Cat A (5 yrs)      |
| 252321                | White portland cement, whether or not artificially coloured   | 25232100        |                                     | 0               | Cat A (5 yrs)      |
| 252329                | Portland cement (excl. white, whether or not artificially coloured)   | 25232900        |                                     | 0               | Cat A (5 yrs)      |
| 252330                | Aluminous cement  | 25233000        |                                     | 0               | Cat A (5 yrs)      |
| 252390                | Cement, whether or not coloured (excl. portland cement and aluminous cement)  | 25239000        |                                     | 0               | Cat A (5 yrs)      |
| 252410                | Crocidolite asbestos (excl. products made from crocidolite)   | 25241000        |                                     | 0,15            | Cat C (15 years)   |
| 252490                | Asbestos (excl. crocidolite and products made from asbestos)  | 25249000        |                                     | 0,15            | Cat C (15 years)   |
| 252510                | Crude mica and mica rifted into sheets or splittings  | 25251000        |                                     | 0,15            | Cat C (15 years)   |
| 252520                | Mica powder   | 25252000        |                                     | 0,15            | Cat C (15 years)   |
| 252530                | Mica waste  | 25253000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 252610                | Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape, and talc, uncrushed or unpowdered                  | 25261000        |                                     | 0,15            | Cat C (15 years)   |
| 252620                | Natural steatite and talc, crushed or powdered  | 25262000        |                                     | 0,15            | Cat C (15 years)   |
| 252800                | Borates, natural, and concentrates thereof, whether or not calcined, and natural boric acids containing <= 85% of H3BO3 calculated on the dry weight (excl. borates separated from natural brine) | 25280000        |                                     | 0,15            | Cat C (15 years)   |
| 252910                | Feldspar  | 25291000        |                                     | 0,15            | Cat C (15 years)   |
| 252921                | Fluorspar containing by weight <= 97% calcium fluoride  | 25292100        |                                     | 0,15            | Cat C (15 years)   |
| 252922                | Fluorspar containing by weight > 97% calcium fluoride   | 25292200        |                                     | 0,15            | Cat C (15 years)   |
| 252930                | Leucite, nepheline and nepheline syenite  | 25293000        |                                     | 0,15            | Cat C (15 years)   |
| 253010                | Vermiculite, perlite and chlorites, unexpanded  | 25301000        |                                     | 0,15            | Cat C (15 years)   |
| 253020                | Kieserite and epsomite "natural magnesium sulphates"  | 25302000        |                                     | 0,15            | Cat C (15 years)   |
| 253090                | Arsenic sulfides, alunite, pozzuolana, earth colours and other mineral substances, n.e.s.   | 25309000        |                                     | 0               | Cat A (5 yrs)      |
| 260111                | Non-agglomerated iron ores and concentrates (excl. roasted iron pyrites)  | 26011100        |                                     | 0,15            | Cat C (15 years)   |
| 260112                | Agglomerated iron ores and concentrates (excl. roasted iron pyrites)  | 26011200        |                                     | 0,15            | Cat C (15 years)   |
| 260120                | Roasted iron pyrites  | 26012000        |                                     | 0,15            | Cat C (15 years)   |
| 260200                | Manganese ores and concentrates, incl. ferruginous manganese ores and concentrates, with a manganese content of >= 20%, calculated on the dry weight  | 26020000        |                                     | 0,15            | Cat C (15 years)   |
| 260300                | Copper ores and concentrates  | 26030000        |                                     | 0,15            | Cat C (15 years)   |
| 260400                | Nickel ores and concentrates  | 26040000        |                                     | 0,15            | Cat C (15 years)   |
| 260500                | Cobalt ores and concentrates  | 26050000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 260600                | Aluminium ores and concentrates   | 26060000        |                                     | 0,15            | Cat C (15 years)   |
| 260700                | Lead ores and concentrates  | 26070000        |                                     | 0,15            | Cat C (15 years)   |
| 260800                | Zinc ores and concentrates  | 26080000        |                                     | 0,15            | Cat C (15 years)   |
| 260900                | Tin ores and concentrates   | 26090000        |                                     | 0,15            | Cat C (15 years)   |
| 261000                | Chromium ores and concentrates  | 26100000        |                                     | 0,15            | Cat C (15 years)   |
| 261100                | Tungsten ores and concentrates  | 26110000        |                                     | 0,15            | Cat C (15 years)   |
| 261210                | Uranium ores and concentrates   | 26121000        |                                     | 0,15            | Cat C (15 years)   |
| 261220                | Thorium ores and concentrates   | 26122000        |                                     | 0,15            | Cat C (15 years)   |
| 261310                | Roasted molybdenum ores and concentrates  | 26131000        |                                     | 0,15            | Cat C (15 years)   |
| 261390                | Molybdenum ores and concentrates (excl. roasted)  | 26139000        |                                     | 0,15            | Cat C (15 years)   |
| 261400                | Titanium ores and concentrates  | 26140000        |                                     | 0,15            | Cat C (15 years)   |
| 261510                | Zirconium ores and concentrates   | 26151000        |                                     | 0,15            | Cat C (15 years)   |
| 261590                | Niobium, tantalum or vanadium ores and concentrates   | 26159000        |                                     | 0,15            | Cat C (15 years)   |
| 261610                | Silver ores and concentrates  | 26161000        |                                     | 0,15            | Cat C (15 years)   |
| 261690                | Precious-metal ores and concentrates (excl. silver ores and oncentrates)  | 26169000        |                                     | 0,15            | Cat C (15 years)   |
| 261710                | Antimony ores and concentrates  | 26171000        |                                     | 0,15            | Cat C (15 years)   |
| 261790                | Ores and concentrates (excl. iron, manganese, copper, nickel, cobalt, aluminium, lead, zinc, tin, chromium, tungsten, uranium, thorium, molybdenum, titanium, niobium, tantalum, vanadium, zirconium, precious-metal or antimony ores and concentrates) | 26179000        |                                     | 0,15            | Cat C (15 years)   |
| 261800                | Granulated slag "slag sand" from the manufacture of iron or steel   | 26180000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 261900                | Slag, dross, scalings and other waste from the manufacture of iron or steel (excl. granulated slag)   | 26190000        |                                     | 0,15            | Cat C (15 years)   |
| 262011                | Hard zinc spelter   | 26201100        |                                     | 0,15            | Cat C (15 years)   |
| 262019                | Slag, ash and residues containing mainly zinc (excl. hard zinc spelter)   | 26201900        |                                     | 0,15            | Cat C (15 years)   |
| 262021                | Leaded gasoline sludges and leaded anti-knock compound sludges, obtained from storage tanks of leaded gasoline and leaded anti-knock compounds and containing mainly lead, lead compounds and iron oxide  | 26202100        |                                     | 0,15            | Cat C (15 years)   |
| 262029                | Slag, ash and residues containing mainly lead (excl. leaded gasoline sludges and leaded anti-knock compound sludges)  | 26202900        |                                     | 0,15            | Cat C (15 years)   |
| 262030                | Slag, ash and residues containing mainly copper   | 26203000        |                                     | 0,15            | Cat C (15 years)   |
| 262040                | Slag, as and residues containing mainly aluminium   | 26204000        |                                     | 0,15            | Cat C (15 years)   |
| 262060                | Slag, ash and residues, 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 (excl. those from the manufacture of iron or steel)  | 26206000        |                                     | 0,15            | Cat C (15 years)   |
| 262091                | Slag, ash and residues, containing antimony, beryllium, cadmium, chromium or their mixtures (excl. those from the manufacture of iron or steel)   | 26209100        |                                     | 0,15            | Cat C (15 years)   |
| 262099                | Slag, ash and residues, containing metals or metal compounds (excl. those from the manufacture of iron or steel, those containing primarily zinc, lead, copper or aluminium, those 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 and those containing antimony, beryllium, cadmium, chromium or their mixtures) | 26209900        |                                     | 0,15            | Cat C (15 years)   |
| 262110                | Ash and residues from the incineration of municipal waste   | 26211000        |                                     | 0,15            | Cat C (15 years)   |
| 262190                | Slag and ash, incl. seaweed ash "kelp" (excl. slag, incl. granulated, from the manufacture of iron or steel, ashes and residues containing arsenic, metals or metal compounds and those from the incineration of municipal waste)   | 26219000        |                                     | 0,15            | Cat C (15 years)   |
| 270111                | Anthracite, whether or not pulverised, non-agglomerated   | 27011100        |                                     | 0               | Cat A (5 yrs)      |
| 270112                | Bituminous coal, whether or not pulverised, non-agglomerated  | 27011200        |                                     | 0               | Cat A (5 yrs)      |
| 270119                | Coal, whether or not pulverised, non-agglomerated (excl. anthracite and bituminous coal)  | 27011900        |                                     | 0               | Cat A (5 yrs)      |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 270120         | Briquettes, ovoids and similar solid fuels manufactured from coal   | 27012000 |                              | 0        | Cat A (5 yrs)    |
| 270210         | Lignite, whether or not pulverised, non-agglomerated (excl. jet)  | 27021000 |                              | 0        | Cat A (5 yrs)    |
| 270220         | Agglomerated lignite (excl. jet)  | 27022000 |                              | 0        | Cat A (5 yrs)    |
| 270300         | Peat, incl. peat litter, whether or not agglomerated  | 27030000 |                              | 0        | Cat A (5 yrs)    |
| 270400         | Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon   | 27040000 |                              | 0,15     | Cat C (15 years) |
| 270500         | Coal gas, water gas, producer gas, lean gas and similar gases (excl. petroleum gases and other gaseous hydrocarbons)  | 27050000 |                              | 0,15     | Cat C (15 years) |
| 270600         | Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars  | 27060000 |                              | 0,15     | Cat C (15 years) |
| 270710         | Benzol "benzene" containing > 50% of benzene (excl. chemically defined)   | 27071000 |                              | 0,2      | Cat C (15 years) |
| 270720         | Toluol "toluene" containing > 50% of toluene (excl. chemically defined)   | 27072000 |                              | 0,2      | Cat C (15 years) |
| 270730         | Xylol "xylenes" containing > 50% of xylenes (excl. chemically defined)  | 27073000 |                              | 0,2      | Cat C (15 years) |
| 270740         | Naphthalene containing > 50% of naphthalene (excl. chemically defined)  | 27074000 |                              | 0,2      | Cat C (15 years) |
| 270750         | Aromatic hydrocarbon mixtures of which $\geq$ 65% by volume, incl. losses, distils at 250°C by the ASTM D 86 method (excl. chemically defined compounds)  | 27075000 |                              | 0,2      | Cat C (15 years) |
| 270791         | Creosote oils (excl. chemically defined)  | 27079100 |                              | 0,2      | Cat C (15 years) |
| 270799         | Oils and other products of the distillation of high temperature coal tars; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents (excl. chemically-defined compounds, benzol "benzene", toluol "toluene", xylol "xylenes", naphthalene, aromatic hydrocarbon mixtures of subheading 2707.50, and creosote oils) | 27079900 |                              | 0,2      | Cat C (15 years) |
| 270810         | Pitch obtained from coal tar or from other mineral tars   | 27081000 |                              | 0,15     | Cat C (15 years) |
| 270820         | Pitch coke obtained from coal tar or from other mineral tars  | 27082000 |                              | 0,15     | Cat C (15 years) |
| 270900         | Petroleum oils and oils obtained from bituminous minerals, crude  | 27090000 |                              | 0,2      | Cat C (15 years) |
| 271012         | Light oils and preparations, of petroleum or bituminous minerals which $\geq$ 90% by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)  | 27101211 | Aviation spirit              | 0        | Cat A (5 yrs)    |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|--|----------|------------------------------|----------|---------------|
| 271012         | Light oils and preparations, of petroleum or bituminous minerals which $\geq$ 90% by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)   | 27101212 | Other, unleaded              | 0        | Cat A (5 yrs) |
| 271012         | Light oils and preparations, of petroleum or bituminous minerals which $\geq$ 90% by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)   | 27101213 | Distillate fuel              | 0        | Cat A (5 yrs) |
| 271012         | Light oils and preparations, of petroleum or bituminous minerals which $\geq$ 90% by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)   | 27101214 | Residual fuel                | 0        | Cat A (5 yrs) |
| 271012         | Light oils and preparations, of petroleum or bituminous minerals which $\geq$ 90% by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)   | 27101219 | Other                        | 0        | Cat A (5 yrs) |
| 271019         | Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.  | 27101911 | Kerosene                     | 0        | Cat A (5 yrs) |
| 271019         | Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.  | 27101912 | Jet fuel                     | 0        | Cat A (5 yrs) |
| 271019         | Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.  | 27101913 | Residual fuel oil            | 0        | Cat A (5 yrs) |
| 271019         | Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.  | 27101919 | Other                        | 0        | Cat A (5 yrs) |
| 271020         | Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations n.e.s. or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel (excl. waste oils) | 27102000 |                              | 0        | Cat A (5 yrs) |
| 271091         | Waste oils containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs]   | 27109100 |                              | 0        | Cat A (5 yrs) |
| 271099         | Waste oils containing mainly petroleum or bituminous minerals (excl. those containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs])  | 27109900 |                              | 0        | Cat A (5 yrs) |
| 271111         | Natural gas, liquefied   | 27111100 |                              | 0        | Cat A (5 yrs) |
| 271112         | Propane, liquefied   | 27111200 |                              | 0        | Cat A (5 yrs) |
| 271113         | Butanes, liquefied (excl. of a purity of $\geq$ 95% of N-butane or isobutane)  | 27111300 |                              | 0        | Cat A (5 yrs) |
| 271114         | Ethylene, propylene, butylene and butadiene, liquefied (excl. ethylene of a purity of $\geq$ 95% and propylene, butylene and butadiene of a purity of $\geq$ 90%)  | 27111400 |                              | 0        | Cat A (5 yrs) |
| 271119         | Gaseous hydrocarbons, liquefied, n.e.s. (excl. natural gas, propane, butane, ethylene, propylene, butylene and butadiene)  | 27111900 |                              | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 271121         | Natural gas in gaseous state   | 27112100 |                              | 0        | Cat A (5 yrs)    |
| 271129         | Hydrocarbons in gaseous state, n.e.s. (excl. natural gas)  | 27112900 |                              | 0        | Cat A (5 yrs)    |
| 271210         | Petroleum jelly  | 27121000 |                              | 0,15     | Cat C (15 years) |
| 271220         | Paraffin wax containing < 0,75% by weight of oil   | 27122000 |                              | 0,15     | Cat C (15 years) |
| 271290         | Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured (excl. petroleum jelly and paraffin wax containing < 0,75% by weight of oil) | 27129000 |                              | 0,15     | Cat C (15 years) |
| 271311         | Petroleum coke, non-calcined   | 27131100 |                              | 0,15     | Cat C (15 years) |
| 271312         | Petroleum coke, calcined   | 27131200 |                              | 0,15     | Cat C (15 years) |
| 271320         | Petroleum bitumen  | 27132000 |                              | 0,15     | Cat C (15 years) |
| 271390         | Residues of petroleum oil or of oil obtained from bituminous minerals (excl. petroleum coke and petroleum bitumen)   | 27139000 |                              | 0,15     | Cat C (15 years) |
| 271410         | Bituminous or oil-shale and tar sands  | 27141000 |                              | 0,15     | Cat C (15 years) |
| 271490         | Bitumen and asphalt, natural; asphaltites and asphaltic rocks  | 27149000 |                              | 0,15     | Cat C (15 years) |
| 271500         | Bituminous mastics, cut-backs and other bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch   | 27150000 |                              | 0,15     | Cat C (15 years) |
| 271600         | Electrical energy  | 27160000 |                              | 0,15     | Cat C (15 years) |
| 280110         | Chlorine   | 28011000 |                              | 0,15     | Cat C (15 years) |
| 280120         | Iodine   | 28012000 |                              | 0,15     | Cat C (15 years) |
| 280130         | Fluorine; bromine  | 28013000 |                              | 0,15     | Cat C (15 years) |
| 280200         | Sulphur, sublimed or precipitated; colloidal sulphur   | 28020000 |                              | 0,15     | Cat C (15 years) |
| 280300         | Carbon "carbon blacks and other forms of carbon", n.e.s.   | 28030000 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 280410                | Hydrogen   | 28041000        |                                     | 0,15            | Cat C (15 years)   |
| 280421                | Argon  | 28042100        |                                     | 0,15            | Cat C (15 years)   |
| 280429                | Rare gases (excl. argon)   | 28042900        |                                     | 0,15            | Cat C (15 years)   |
| 280430                | Nitrogen   | 28043000        |                                     | 0,15            | Cat C (15 years)   |
| 280440                | Oxygen   | 28044000        |                                     | 0,15            | Cat C (15 years)   |
| 280450                | Boron; tellurium   | 28045000        |                                     | 0,15            | Cat C (15 years)   |
| 280461                | Silicon containing >= 99,99% by weight of silicon                                  | 28046100        |                                     | 0,15            | Cat C (15 years)   |
| 280469                | Silicon containing < 99,99% by weight of silicon                                   | 28046900        |                                     | 0,15            | Cat C (15 years)   |
| 280470                | Phosphorus   | 28047000        |                                     | 0,15            | Cat C (15 years)   |
| 280480                | Arsenic  | 28048000        |                                     | 0,15            | Cat C (15 years)   |
| 280490                | Selenium   | 28049000        |                                     | 0,15            | Cat C (15 years)   |
| 280511                | Sodium   | 28051100        |                                     | 0,15            | Cat C (15 years)   |
| 280512                | Calcium  | 28051200        |                                     | 0,15            | Cat C (15 years)   |
| 280519                | Alkali or alkaline-earth metals (excl. sodium and calcium)                         | 28051900        |                                     | 0,15            | Cat C (15 years)   |
| 280530                | Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 28053000        |                                     | 0,15            | Cat C (15 years)   |
| 280540                | Mercury  | 28054000        |                                     | 0,15            | Cat E (excl.)      |
| 280610                | Hydrogen chloride "hydrochloric acid"  | 28061000        |                                     | 0,15            | Cat C (15 years)   |
| 280620                | Chlorosulphuric acid   | 28062000        |                                     | 0,15            | Cat C (15 years)   |
| 280700                | Sulphuric acid; oleum  | 28070000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 280800                | Nitric acid; sulphonitric acids  | 28080000        |                                     | 0,15            | Cat C (15 years)   |
| 280910                | Diphosphorus pentaoxide  | 28091000        |                                     | 0,15            | Cat C (15 years)   |
| 280920                | Phosphoric acid; polyphosphoric acids, whether or not chemically defined   | 28092000        |                                     | 0,15            | Cat C (15 years)   |
| 281000                | Oxides of boron; boric acids   | 28100000        |                                     | 0,15            | Cat C (15 years)   |
| 281111                | Hydrogen fluoride "hydrofluoric acid"  | 28111100        |                                     | 0,15            | Cat C (15 years)   |
| 281112                | Hydrogen cyanide "hydrocyanic acid"  | 28111200        |                                     | 0,15            | Cat C (15 years)   |
| 281119                | Inorganic acids (excl. hydrogen chloride "hydrochloric acid", chlorosulphuric acid, sulphuric acid, oleum, nitric acid, sulphonitric acids, phosphoric acid, polyphosphoric acids, boric acids, hydrogen fluoride "hydrofluoric acid" and hydrogen cyanide "hydrocyanic acid") | 28111900        |                                     | 0,15            | Cat C (15 years)   |
| 281121                | Carbon dioxide   | 28112100        |                                     | 0,15            | Cat C (15 years)   |
| 281122                | Silicon dioxide  | 28112200        |                                     | 0,15            | Cat C (15 years)   |
| 281129                | Inorganic oxygen compounds of non-metals (excl. diphosphorus pentaoxide, oxides of boron, carbon dioxide and silicon dioxide)  | 28112900        |                                     | 0,15            | Cat C (15 years)   |
| 281211                | Carbonyl dichloride "phosgene"   | 28121100        |                                     | 0,15            | Cat C (15 years)   |
| 281212                | Phosphorus oxychloride   | 28121200        |                                     | 0,15            | Cat C (15 years)   |
| 281213                | Phosphorus trichloride   | 28121300        |                                     | 0,15            | Cat C (15 years)   |
| 281214                | Phosphorus pentachloride   | 28121400        |                                     | 0,15            | Cat C (15 years)   |
| 281215                | Sulphur monochloride   | 28121500        |                                     | 0,15            | Cat C (15 years)   |
| 281216                | Sulphur dichloride   | 28121600        |                                     | 0,15            | Cat C (15 years)   |
| 281217                | Thionyl chloride   | 28121700        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 281219                | Chlorides and chloride oxides (excl. carbonyl dichloride "phosgene", phosphorus oxy-, tri- and pentachloride, sulphur monochloride, sulphur dichloride and thionyl chloride) | 28121900        |                                     | 0,15            | Cat C (15 years)   |
| 281290                | Halides and halide oxides of non-metals (excl. chlorides and chloride oxides)  | 28129000        |                                     | 0,15            | Cat C (15 years)   |
| 281310                | Carbon disulphide  | 28131000        |                                     | 0,15            | Cat C (15 years)   |
| 281390                | Sulphides of non-metals (excl. carbon disulphide); commercial phosphorus trisulphide   | 28139000        |                                     | 0,15            | Cat C (15 years)   |
| 281410                | Anhydrous ammonia  | 28141000        |                                     | 0,15            | Cat C (15 years)   |
| 281420                | Ammonia in aqueous solution  | 28142000        |                                     | 0,15            | Cat C (15 years)   |
| 281511                | Sodium hydroxide "caustic soda" solid  | 28151100        |                                     | 0,15            | Cat C (15 years)   |
| 281512                | Sodium hydroxide "caustic soda" in aqueous solution "soda lye or liquid soda"  | 28151200        |                                     | 0,15            | Cat C (15 years)   |
| 281520                | Potassium hydroxide "caustic potash"   | 28152000        |                                     | 0,15            | Cat C (15 years)   |
| 281530                | Peroxides of sodium or potassium   | 28153000        |                                     | 0,15            | Cat C (15 years)   |
| 281610                | Hydroxide and peroxide of magnesium  | 28161000        |                                     | 0,15            | Cat C (15 years)   |
| 281640                | Oxides, hydroxides and peroxides, of strontium or barium   | 28164000        |                                     | 0,15            | Cat C (15 years)   |
| 281700                | Zinc oxide; zinc peroxide  | 28170000        |                                     | 0               | Cat A (5 yrs)      |
| 281810                | Corundum, artificial, whether or not chemically defined  | 28181000        |                                     | 0,15            | Cat C (15 years)   |
| 281820                | Aluminium oxide (excl. artificial corundum)  | 28182000        |                                     | 0,15            | Cat C (15 years)   |
| 281830                | Aluminium hydroxide  | 28183000        |                                     | 0,15            | Cat C (15 years)   |
| 281910                | Chromium trioxide  | 28191000        |                                     | 0,15            | Cat C (15 years)   |
| 281990                | Chromium oxides and hydroxides (excl. chromium trioxide)   | 28199000        |                                     | 0,15            | Cat C (15 years)   |
| 282010                | Manganese dioxide  | 28201000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 282090         | Manganese oxides (excl. manganese dioxide)   | 28209000 |                              | 0,15     | Cat C (15 years) |
| 282110         | Iron oxides and hydroxides   | 28211000 |                              | 0,15     | Cat C (15 years) |
| 282120         | Earth colours containing >= 70% by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> | 28212000 |                              | 0,15     | Cat C (15 years) |
| 282200         | Cobalt oxides and hydroxides; commercial cobalt oxides   | 28220000 |                              | 0,15     | Cat C (15 years) |
| 282300         | Titanium oxides  | 28230000 |                              | 0,15     | Cat C (15 years) |
| 282410         | Lead monoxide "litharge, massicot"   | 28241000 |                              | 0,15     | Cat C (15 years) |
| 282490         | Lead oxides (excl. monoxide "litharge, massicot")  | 28249000 |                              | 0,15     | Cat C (15 years) |
| 282510         | Hydrazine and hydroxylamine and their inorganic salts  | 28251000 |                              | 0,15     | Cat C (15 years) |
| 282520         | Lithium oxide and hydroxide  | 28252000 |                              | 0,15     | Cat C (15 years) |
| 282530         | Vanadium oxides and hydroxides   | 28253000 |                              | 0,15     | Cat C (15 years) |
| 282540         | Nickel oxides and hydroxides   | 28254000 |                              | 0,15     | Cat C (15 years) |
| 282550         | Copper oxides and hydroxides   | 28255000 |                              | 0,15     | Cat C (15 years) |
| 282560         | Germanium oxides and zirconium dioxide   | 28256000 |                              | 0,15     | Cat C (15 years) |
| 282570         | Molybdenum oxides and hydroxides   | 28257000 |                              | 0,15     | Cat C (15 years) |
| 282580         | Antimony oxides  | 28258000 |                              | 0,15     | Cat C (15 years) |
| 282590         | Bases, inorganic, and metal oxides, hydroxides and peroxides, n.e.s.                                   | 28259000 |                              | 0,15     | Cat C (15 years) |
| 282612         | Fluoride of aluminium  | 28261200 |                              | 0,15     | Cat C (15 years) |
| 282619         | Fluorides (excl. of aluminium and mercury)   | 28261900 |                              | 0,15     | Cat C (15 years) |
| 282630         | Sodium hexafluoroaluminate "synthetic cryolite"  | 28263000 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 282690                | Fluorosilicates, fluoroaluminates and other complex fluorine salts (excl. sodium hexafluoroaluminate "synthetic cryolite" and inorganic or organic compounds of mercury) | 28269000        |                                     | 0,15            | Cat C (15 years)   |
| 282710                | Ammonium chloride  | 28271000        |                                     | 0,15            | Cat C (15 years)   |
| 282720                | Calcium chloride   | 28272000        |                                     | 0,15            | Cat C (15 years)   |
| 282731                | Magnesium chloride   | 28273100        |                                     | 0,15            | Cat C (15 years)   |
| 282732                | Aluminium chloride   | 28273200        |                                     | 0,15            | Cat C (15 years)   |
| 282735                | Nickel chloride  | 28273500        |                                     | 0,15            | Cat C (15 years)   |
| 282739                | Chlorides (excl. ammonium, calcium, magnesium, aluminium, nickel and mercury chloride)   | 28273900        |                                     | 0,15            | Cat C (15 years)   |
| 282741                | Chloride oxides and chloride hydroxides of copper  | 28274100        |                                     | 0,15            | Cat C (15 years)   |
| 282749                | Chloride oxides and chloride hydroxides (excl. copper and mercury)   | 28274900        |                                     | 0,15            | Cat C (15 years)   |
| 282751                | Bromides of sodium or of potassium   | 28275100        |                                     | 0,15            | Cat C (15 years)   |
| 282759                | Bromides and bromide oxides (excl. of sodium, potassium and mercury)   | 28275900        |                                     | 0,15            | Cat C (15 years)   |
| 282760                | Iodides and iodide oxides (excl. inorganic or organic compounds of mercury)  | 28276000        |                                     | 0,15            | Cat C (15 years)   |
| 282810                | Calcium hypochlorites, incl. commercial calcium hypochlorite   | 28281000        |                                     | 0,15            | Cat C (15 years)   |
| 282890                | Hypochlorites, chlorites and hypobromites (excl. calcium hypochlorites)  | 28289000        |                                     | 0,15            | Cat C (15 years)   |
| 282911                | Chlorate of sodium   | 28291100        |                                     | 0,15            | Cat C (15 years)   |
| 282919                | Chlorates (excl. sodium)   | 28291900        |                                     | 0,15            | Cat C (15 years)   |
| 282990                | Perchlorates; bromates and perbromates; iodates and periodates (excl. inorganic or organic compounds of mercury)   | 28299000        |                                     | 0,15            | Cat C (15 years)   |
| 283010                | Sodium sulphides   | 28301000        |                                     | 0,15            | Cat C (15 years)   |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 283090                | Sulphides (excl. sodium); polysulphides, whether or not chemically defined (excl. inorganic or organic compounds of mercury whether or not chemically defined) | 28309000        |                                     | 0,15            | Cat C (15 years)   |
| 283110                | Dithionite and sulfoxylate of sodium   | 28311000        |                                     | 0,15            | Cat C (15 years)   |
| 283190                | Dithionites and sulfoxylates (excl. sodium)  | 28319000        |                                     | 0,15            | Cat C (15 years)   |
| 283210                | Sodium sulphites   | 28321000        |                                     | 0,15            | Cat C (15 years)   |
| 283220                | Sulphites (excl. sodium)   | 28322000        |                                     | 0,15            | Cat C (15 years)   |
| 283230                | Thiosulphates  | 28323000        |                                     | 0,15            | Cat C (15 years)   |
| 283311                | Disodium sulphate  | 28331100        |                                     | 0,15            | Cat C (15 years)   |
| 283319                | Sodium sulphates (excl. disodium)  | 28331900        |                                     | 0,15            | Cat C (15 years)   |
| 283321                | Sulphate of magnesium  | 28332100        |                                     | 0,15            | Cat C (15 years)   |
| 283322                | Sulphate of aluminium  | 28332200        |                                     | 0,15            | Cat C (15 years)   |
| 283324                | Sulphates of nickel  | 28332400        |                                     | 0,15            | Cat C (15 years)   |
| 283325                | Sulphates of copper  | 28332500        |                                     | 0,15            | Cat C (15 years)   |
| 283327                | Sulphate of barium   | 28332700        |                                     | 0,15            | Cat C (15 years)   |
| 283329                | Sulphates (excl. of sodium, magnesium, aluminium, nickel, copper, barium and mercury)  | 28332900        |                                     | 0,15            | Cat C (15 years)   |
| 283330                | Alums  | 28333000        |                                     | 0,15            | Cat C (15 years)   |
| 283340                | Peroxisulphates "persulphates"   | 28334000        |                                     | 0,15            | Cat C (15 years)   |
| 283410                | Nitrites   | 28341000        |                                     | 0,15            | Cat C (15 years)   |
| 283421                | Nitrate of potassium   | 28342100        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 283429         | Nitrates (excl. of potassium and of mercury)   | 28342900 |                              | 0,15     | Cat C (15 years) |
| 283510         | Phosphinates "hypophosphites" and phosphonates "phosphites"  | 28351000 |                              | 0,15     | Cat C (15 years) |
| 283522         | Mono- or disodium phosphate  | 28352200 |                              | 0,15     | Cat C (15 years) |
| 283524         | Phosphates of potassium  | 28352400 |                              | 0,15     | Cat C (15 years) |
| 283525         | Calcium hydrogenorthophosphate "dicalcium phosphate"   | 28352500 |                              | 0,15     | Cat C (15 years) |
| 283526         | Phosphates of calcium (excl. calcium hydrogenorthophosphate "dicalcium phosphate")   | 28352600 |                              | 0,15     | Cat C (15 years) |
| 283529         | Phosphates (excl. phosphates of monosodium, disodium, potassium, calcium and mercury)  | 28352900 |                              | 0        | Cat A (5 yrs)    |
| 283531         | Sodium triphosphate "sodium tripolyphosphate", whether or not chemically defined   | 28353100 |                              | 0,15     | Cat C (15 years) |
| 283539         | Polyphosphates, whether or not chemically defined (excl. sodium triphosphate "sodium tripolyphosphate", and inorganic or organic compounds of mercury whether or not chemically defined)   | 28353900 |                              | 0,15     | Cat C (15 years) |
| 283620         | Disodium carbonate   | 28362000 |                              | 0,15     | Cat C (15 years) |
| 283630         | Sodium hydrogencarbonate "sodium bicarbonate"  | 28363000 |                              | 0,15     | Cat C (15 years) |
| 283640         | Potassium carbonates   | 28364000 |                              | 0,15     | Cat C (15 years) |
| 283650         | Calcium carbonate  | 28365000 |                              | 0,15     | Cat C (15 years) |
| 283660         | Barium carbonate   | 28366000 |                              | 0,15     | Cat C (15 years) |
| 283691         | Lithium carbonates   | 28369100 |                              | 0,15     | Cat C (15 years) |
| 283692         | Strontium carbonate  | 28369200 |                              | 0,15     | Cat C (15 years) |
| 283699         | Carbonates and peroxocarbonates "percarbonates"; commercial ammonium carbonate containing ammonium carbamate (excl. disodium carbonate, sodium hydrogencarbonate "sodium bicarbonate", potassium carbonates, calcium carbonate, barium carbonate, lithium carbonates, strontium carbonate and inorganic or organic compounds of mercury) | 28369900 |                              | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 283711                | Sodium cyanide  | 28371100        |                                     | 0,15            | Cat C (15 years)   |
| 283719                | Cyanides and cyanide oxides (excl. sodium and mercury)  | 28371900        |                                     | 0,15            | Cat C (15 years)   |
| 283720                | Complex cyanides (excl. inorganic or organic compounds of mercury)  | 28372000        |                                     | 0,15            | Cat C (15 years)   |
| 283911                | Metasilicates of sodium, incl. commercial metasilicates   | 28391100        |                                     | 0,15            | Cat C (15 years)   |
| 283919                | Silicates of sodium, incl. commercial silicates (excl. sodium metasilicates)  | 28391900        |                                     | 0,15            | Cat C (15 years)   |
| 283990                | Silicates, incl. commercial alkali metal silicates (excl. sodium silicates)   | 28399000        |                                     | 0,15            | Cat C (15 years)   |
| 284011                | Anhydrous disodium tetraborate "refined borax"  | 28401100        |                                     | 0,15            | Cat C (15 years)   |
| 284019                | Disodium tetraborate "refined borax" (excl. anhydrous)  | 28401900        |                                     | 0,15            | Cat C (15 years)   |
| 284020                | Borates (excl. disodium tetraborate "refined borax")  | 28402000        |                                     | 0,15            | Cat C (15 years)   |
| 284030                | Peroxoborates "perborates"  | 28403000        |                                     | 0,15            | Cat C (15 years)   |
| 284130                | Sodium dichromate   | 28413000        |                                     | 0,15            | Cat C (15 years)   |
| 284150                | Chromates and dichromates; peroxochromates (excl. sodium dichromate and inorganic or organic compounds of mercury)  | 28415000        |                                     | 0,15            | Cat C (15 years)   |
| 284161                | Potassium permanganate  | 28416100        |                                     | 0,15            | Cat C (15 years)   |
| 284169                | Manganites, manganates and permanganates (excl. potassium permanganate)   | 28416900        |                                     | 0,15            | Cat C (15 years)   |
| 284170                | Molybdates  | 28417000        |                                     | 0,15            | Cat C (15 years)   |
| 284180                | Tungstates "wolframates"  | 28418000        |                                     | 0,15            | Cat C (15 years)   |
| 284190                | Salts of oxometallic or peroxometallic acids (excl. chromates, dichromates, peroxochromates, manganites, manganates, permanganates, molybdates and tungstates "wolframates")                                | 28419000        |                                     | 0,15            | Cat C (15 years)   |
| 284210                | Double or complex silicates of inorganic acids or peroxyacids, incl. aluminosilicates whether or not chemically defined (excl. inorganic or organic compounds of mercury whether or not chemically defined) | 28421000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 284290         | Salts of inorganic acids or peroxyacids (excl. of oxometallic or peroxy-metallic acids, double or complex silicates [incl. aluminosilicates whether or not chemically defined], azides, and inorganic or organic compounds of mercury)   | 28429000 |                              | 0,15     | Cat C (15 years) |
| 284310         | Colloidal precious metals  | 28431000 |                              | 0,15     | Cat C (15 years) |
| 284321         | Silver nitrate   | 28432100 |                              | 0,15     | Cat C (15 years) |
| 284329         | Silver compounds, inorganic or organic, whether or not chemically defined (excl. of mercury and silver nitrate)  | 28432900 |                              | 0,15     | Cat C (15 years) |
| 284330         | Gold compounds, inorganic or organic, whether or not chemically defined  | 28433000 |                              | 0,15     | Cat C (15 years) |
| 284390         | Inorganic or organic compounds of precious metals, whether or not chemically defined (excl. silver and gold); amalgams of precious metals  | 28439000 |                              | 0,15     | Cat C (15 years) |
| 284410         | Natural uranium and its compounds; alloys, dispersions, incl. cermet, ceramic products and mixtures containing natural uranium or natural uranium compound [Euratom]   | 28441000 |                              | 0,15     | Cat C (15 years) |
| 284420         | Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions, incl. cermet, ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products [Euratom]  | 28442000 |                              | 0,15     | Cat C (15 years) |
| 284430         | Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions, incl. cermet, ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products  | 28443000 |                              | 0,15     | Cat C (15 years) |
| 284440         | Radioactive elements, isotopes and compounds, and alloys and dispersions, incl. cermet, ceramic products and mixtures, containing these elements, isotopes and compounds; radioactive residues (excl. natural uranium, uranium enriched and depleted in U 235; plutonium, thorium and compounds of these products) | 28444000 |                              | 0,15     | Cat C (15 years) |
| 284450         | Spent "irradiated" fuel elements "cartridges" of nuclear reactors [Euratom]  | 28445000 |                              | 0,15     | Cat C (15 years) |
| 284510         | Heavy water "deuterium oxide" [Euratom]  | 28451000 |                              | 0,15     | Cat C (15 years) |
| 284590         | Non-radioactive isotopes; inorganic or organic compounds of such isotopes, whether or not chemically defined (excl. heavy water "deuterium oxide")   | 28459000 |                              | 0,15     | Cat C (15 years) |
| 284610         | Cerium compounds   | 28461000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 284690         | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (excl. cerium)   | 28469000 |                              | 0,15     | Cat C (15 years) |
| 284700         | Hydrogen peroxide, whether or not solidified with urea   | 28470000 |                              | 0,15     | Cat C (15 years) |
| 284910         | Carbides of calcium, whether or not chemically defined   | 28491000 |                              | 0,15     | Cat C (15 years) |
| 284920         | Carbides of silicon, whether or not chemically defined   | 28492000 |                              | 0,15     | Cat C (15 years) |
| 284990         | Carbides, whether or not chemically defined (excl. of calcium or silicon, and inorganic or organic compounds of mercury whether or not chemically defined)   | 28499000 |                              | 0,15     | Cat C (15 years) |
| 285000         | Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury whether or not chemically defined)  | 28500000 |                              | 0,15     | Cat C (15 years) |
| 285210         | Compounds, inorganic or organic, of mercury, chemically defined (excl. amalgams)   | 28521000 |                              | 0,15     | Cat C (15 years) |
| 285290         | Compounds, inorganic or organic, of mercury, not chemically defined (excl. amalgams)   | 28529000 |                              | 0,15     | Cat C (15 years) |
| 285310         | Cyanogen chloride "chlorcyan"  | 28531000 |                              | 0,15     | Cat C (15 years) |
| 285390         | Phosphides, whether or not chemically defined (excl. ferrophosphorus); inorganic compounds, incl. distilled or conductivity water and water of similar purity, n.e.s.; liquid air, whether or not rare gases have been removed; compressed air; amalgams (excl. amalgams of precious metals) | 28539000 |                              | 0,15     | Cat C (15 years) |
| 290110         | Saturated acyclic hydrocarbons   | 29011000 |                              | 0,15     | Cat C (15 years) |
| 290121         | Ethylene   | 29012100 |                              | 0,15     | Cat C (15 years) |
| 290122         | Propene "propylene"  | 29012200 |                              | 0,15     | Cat C (15 years) |
| 290123         | Butene "butylene" and isomers thereof  | 29012300 |                              | 0,15     | Cat C (15 years) |
| 290124         | Buta-1,3-diene and isoprene  | 29012400 |                              | 0,15     | Cat C (15 years) |
| 290129         | Hydrocarbons, acyclic, unsaturated (excl. ethylene, propene "propylene", butene "butylene" and isomers thereof and Buta-1,3-diene and isoprene)  | 29012900 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 290211         | Cyclohexane  | 29021100 |                              | 0,15     | Cat C (15 years) |
| 290219         | Cyclanes, cyclenes and cycloterpenes (excl. cyclohexane)   | 29021900 |                              | 0,15     | Cat C (15 years) |
| 290220         | Benzene  | 29022000 |                              | 0,15     | Cat C (15 years) |
| 290230         | Toluene  | 29023000 |                              | 0,15     | Cat C (15 years) |
| 290241         | o-Xylene   | 29024100 |                              | 0,15     | Cat C (15 years) |
| 290242         | m-Xylene   | 29024200 |                              | 0,15     | Cat C (15 years) |
| 290243         | p-Xylene   | 29024300 |                              | 0,15     | Cat C (15 years) |
| 290244         | Mixed xylene isomers   | 29024400 |                              | 0,15     | Cat C (15 years) |
| 290250         | Styrene  | 29025000 |                              | 0,15     | Cat C (15 years) |
| 290260         | Ethylbenzene   | 29026000 |                              | 0,15     | Cat C (15 years) |
| 290270         | Cumene   | 29027000 |                              | 0,15     | Cat C (15 years) |
| 290290         | Cyclic hydrocarbons (excl. cyclanes, cyclenes, benzene, toluene, xylenes, styrene, ethylbenzene and cumene)  | 29029000 |                              | 0,15     | Cat C (15 years) |
| 290311         | Chloromethane "methyl chloride" and chloroethane "ethyl chloride"  | 29031100 |                              | 0,15     | Cat C (15 years) |
| 290312         | Dichloromethane "methylene chloride"   | 29031200 |                              | 0,15     | Cat C (15 years) |
| 290313         | Chloroform "trichloromethane"  | 29031300 |                              | 0,15     | Cat C (15 years) |
| 290314         | Carbon tetrachloride   | 29031400 |                              | 0,15     | Cat C (15 years) |
| 290315         | Ethylene dichloride "ISO" "1,2 dichloroethane"   | 29031500 |                              | 0,15     | Cat C (15 years) |
| 290319         | Saturated chlorinated derivatives of acyclic hydrocarbons (excl. chloromethane [methyl chloride], chloroethane [ethyl chloride], dichloromethane [methylene chloride], chloroform [trichloromethane], carbon tetrachloride and ethylene dichloride [ISO] [1,2 dichloroethane]) | 29031900 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 290321         | Vinyl chloride "chloroethylene"   | 29032100 |                              | 0,15     | Cat C (15 years) |
| 290322         | Trichloroethylene   | 29032200 |                              | 0,15     | Cat C (15 years) |
| 290323         | Tetrachloroethylene "perchloroethylene"   | 29032300 |                              | 0,15     | Cat C (15 years) |
| 290329         | Unsaturated chlorinated derivatives of acyclic hydrocarbons (excl. vinyl chloride "chloroethylene", trichloroethylene and tetrachloroethylene "perchloroethylene")  | 29032900 |                              | 0,15     | Cat C (15 years) |
| 290331         | Ethylene dibromide "ISO" "1,2-dibromoethane"  | 29033100 |                              | 0,15     | Cat C (15 years) |
| 290339         | Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons (excl. ethylene dibromide [ISO] [1,2-dibromoethane])   | 29033900 |                              | 0,15     | Cat C (15 years) |
| 290371         | Chlorodifluoromethane   | 29037100 |                              | 0,15     | Cat C (15 years) |
| 290372         | Dichlorotrifluoroethanes  | 29037200 |                              | 0,15     | Cat C (15 years) |
| 290373         | Dichlorofluoroethanes   | 29037300 |                              | 0,15     | Cat C (15 years) |
| 290374         | Chlorodifluoroethanes   | 29037400 |                              | 0,15     | Cat C (15 years) |
| 290375         | Dichloropentafluoropropanes   | 29037500 |                              | 0,15     | Cat C (15 years) |
| 290376         | Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes   | 29037600 |                              | 0,15     | Cat C (15 years) |
| 290377         | Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, perhalogenated only with fluorine and chlorine (excl. chlorodifluoromethane, dichlorotrifluoroethanes, dichlorofluoroethanes, chlorodifluoroethanes, dichloropentafluoropropanes, bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes) | 29037700 |                              | 0,15     | Cat C (15 years) |
| 290378         | Perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, n.e.s.  | 29037800 |                              | 0,15     | Cat C (15 years) |
| 290379         | Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens (excl. perhalogenated, and chlorodifluoromethane, dichlorotrifluoroethanes, dichlorofluoroethanes, chlorodifluoroethanes, dichloropentafluoropropanes, bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes)                             | 29037900 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 290381                | 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)  | 29038100        |                                     | 0,15            | Cat C (15 years)   |
| 290382                | Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)   | 29038200        |                                     | 0,15            | Cat C (15 years)   |
| 290383                | Mirex "ISO"  | 29038300        |                                     | 0,15            | Cat C (15 years)   |
| 290389                | Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons (excl. 1,2,3,4,5,6-Hexachlorocyclohexane "HCH [ISO]", lindane [ISO, INN], aldrin [ISO], chlordane [ISO], heptachlor [ISO] and mirex [ISO])   | 29038900        |                                     | 0,15            | Cat C (15 years)   |
| 290391                | Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene   | 29039100        |                                     | 0,15            | Cat C (15 years)   |
| 290392                | Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro- 2,2-bis(p-chlorophenyl)ethane)  | 29039200        |                                     | 0,15            | Cat C (15 years)   |
| 290393                | Pentachlorobenzene "ISO"   | 29039300        |                                     | 0,15            | Cat C (15 years)   |
| 290394                | Hexabromobiphenyls   | 29039400        |                                     | 0,15            | Cat C (15 years)   |
| 290399                | Halogenated derivatives of aromatic hydrocarbons (excl. chlorobenzene, o-dichlorobenzene, p-dichlorobenzene, hexachlorobenzene [ISO], DDT [ISO] "clofenotane [INN], 1,1,1-trichloro-2,2-bis[p-chlorophenyl]ethane", pentachlorobenzene "ISO" and hexabromobiphenyls) | 29039900        |                                     | 0,15            | Cat C (15 years)   |
| 290410                | Derivatives of hydrocarbons containing only sulpho groups, their salts and ethyl esters  | 29041000        |                                     | 0,15            | Cat C (15 years)   |
| 290420                | Derivatives of hydrocarbons containing only nitro or nitroso groups  | 29042000        |                                     | 0,15            | Cat C (15 years)   |
| 290431                | Perfluorooctane sulphonic acid   | 29043100        |                                     | 0,15            | Cat C (15 years)   |
| 290432                | Ammonium perfluorooctane sulphonate  | 29043200        |                                     | 0,15            | Cat C (15 years)   |
| 290433                | Lithium perfluorooctane sulphonate   | 29043300        |                                     | 0,15            | Cat C (15 years)   |
| 290434                | Potassium perfluorooctane sulphonate   | 29043400        |                                     | 0,15            | Cat C (15 years)   |
| 290435                | Salts of perfluorooctane sulphonic acid (excl. ammonium, lithium and potassium perfluorooctane sulphonates)  | 29043500        |                                     | 0,15            | Cat C (15 years)   |
| 290436                | Perfluorooctane sulphonyl fluoride   | 29043600        |                                     | 0,15            | Cat C (15 years)   |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 290491         | Trichloronitromethane "chloropicrin"   | 29049100 |                              | 0,15     | Cat C (15 years) |
| 290499         | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated (excl. those containing only sulpho, nitro or nitroso groups, trichloronitromethane "chloropicrin", perfluorooctane sulphonic acid and its salts, perfluorooctane sulphonyl fluoride and esters of glycerol formed with acid-function compounds) | 29049900 |                              | 0,15     | Cat C (15 years) |
| 290511         | Methanol "methyl alcohol"  | 29051100 |                              | 0,15     | Cat C (15 years) |
| 290512         | Propan-1-ol "propyl alcohol" and propan-2-ol "isopropyl alcohol"   | 29051200 |                              | 0,15     | Cat C (15 years) |
| 290513         | Butan-1-ol "n-butyl alcohol"   | 29051300 |                              | 0,15     | Cat C (15 years) |
| 290514         | Butanols (excl. butan-1-ol "n-butyl alcohol")  | 29051400 |                              | 0,15     | Cat C (15 years) |
| 290516         | Octanol "octyl alcohol" and isomers thereof  | 29051600 |                              | 0,15     | Cat C (15 years) |
| 290517         | Dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol"   | 29051700 |                              | 0,15     | Cat C (15 years) |
| 290519         | Saturated monohydric acyclic alcohols (excl. methanol "methyl alcohol", propan-1-ol "propyl alcohol", propan-2-ol "isopropyl alcohol", butanols, octanol "octyl alcohol" and isomers thereof, dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol")  | 29051900 |                              | 0,15     | Cat C (15 years) |
| 290522         | Acyclic terpene alcohols   | 29052200 |                              | 0,15     | Cat C (15 years) |
| 290529         | Unsaturated monohydric acyclic alcohols (excl. acyclic terpene alcohols)   | 29052900 |                              | 0,15     | Cat C (15 years) |
| 290531         | Ethylene glycol "ethanediol"   | 29053100 |                              | 0,15     | Cat C (15 years) |
| 290532         | Propylene glycol "propane-1,2-diol"  | 29053200 |                              | 0,15     | Cat C (15 years) |
| 290539         | Diols (excl. ethylene glycol "ethanediol" and propylene glycol "propane-1,2-diol")   | 29053900 |                              | 0,15     | Cat C (15 years) |
| 290541         | 2-Ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane"  | 29054100 |                              | 0,15     | Cat C (15 years) |
| 290542         | Pentaerythritol  | 29054200 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 290543         | Mannitol   | 29054300 |                              | 0,15     | Cat C (15 years) |
| 290544         | D-glucitol "sorbitol"  | 29054400 |                              | 0,15     | Cat C (15 years) |
| 290545         | Glycerol   | 29054500 |                              | 0,15     | Cat C (15 years) |
| 290549         | Tri- and other polyhydric acyclic alcohols (excl. 2-ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane", pentaerythritol, mannitol, d-glucitol "sorbitol" and glycerol)                                    | 29054900 |                              | 0,15     | Cat C (15 years) |
| 290551         | Ethchlorvynol "INN"  | 29055100 |                              | 0,15     | Cat C (15 years) |
| 290559         | Halogenated, sulphonated, nitrated or nitrosated derivatives or acyclic alcohols (excl. ethchlorvynol "INN")   | 29055900 |                              | 0,15     | Cat C (15 years) |
| 290611         | Menthol  | 29061100 |                              | 0,15     | Cat C (15 years) |
| 290612         | Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols  | 29061200 |                              | 0,15     | Cat C (15 years) |
| 290613         | Sterols and inositols  | 29061300 |                              | 0,15     | Cat C (15 years) |
| 290619         | Cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. menthol, cyclohexanol, methylcyclohexanols, dimethylcyclohexanols, sterols and inositols) | 29061900 |                              | 0,15     | Cat C (15 years) |
| 290621         | Benzyl alcohol   | 29062100 |                              | 0,15     | Cat C (15 years) |
| 290629         | Aromatic cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzyl alcohol)   | 29062900 |                              | 0,15     | Cat C (15 years) |
| 290711         | Phenol "hydroxybenzene" and its salts  | 29071100 |                              | 0,15     | Cat C (15 years) |
| 290712         | Cresols and their salts  | 29071200 |                              | 0,15     | Cat C (15 years) |
| 290713         | Octylphenol, nonylphenol and their isomers; salts thereof  | 29071300 |                              | 0,15     | Cat C (15 years) |
| 290715         | Naphthols and their salts  | 29071500 |                              | 0,15     | Cat C (15 years) |
| 290719         | Monophenols (excl. phenol "hydroxybenzene" and its salts, cresols and their salts, octylphenol, nonylphenol and their isomers and salts thereof and naphthols and their salts)                                       | 29071900 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 290721                | Resorcinol and its salts   | 29072100        |                                     | 0,15            | Cat C (15 years)   |
| 290722                | Hydroquinone "quinol" and its salts  | 29072200        |                                     | 0,15            | Cat C (15 years)   |
| 290723                | 4,4'-Isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts   | 29072300        |                                     | 0,15            | Cat C (15 years)   |
| 290729                | Polyphenols and phenol-alcohols (excl. resorcinol and hydroquinone "quinol" and their salts, and 4,4'-isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts)   | 29072900        |                                     | 0,15            | Cat C (15 years)   |
| 290811                | Pentachlorophenol "ISO"  | 29081100        |                                     | 0,15            | Cat C (15 years)   |
| 290819                | Derivatives containing only halogen substituents and their salts, of phenols or phenol-alcohols (excl. pentachlorophenol [ISO])  | 29081900        |                                     | 0,15            | Cat C (15 years)   |
| 290891                | Dinoseb "ISO" and its salts  | 29089100        |                                     | 0,15            | Cat C (15 years)   |
| 290892                | 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts  | 29089200        |                                     | 0,15            | Cat C (15 years)   |
| 290899                | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols (excl. derivatives containing only halogen substitutes and their salts, dinoseb [ISO] and its salts, and 4,6-Dinitro-o-cresol [DNOC [ISO]] and its salts) | 29089900        |                                     | 0,15            | Cat C (15 years)   |
| 290911                | Diethyl ether  | 29091100        |                                     | 0,15            | Cat C (15 years)   |
| 290919                | Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diethyl ether)  | 29091900        |                                     | 0,15            | Cat C (15 years)   |
| 290920                | Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 29092000        |                                     | 0,15            | Cat C (15 years)   |
| 290930                | Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 29093000        |                                     | 0,15            | Cat C (15 years)   |
| 290941                | 2,2'-Oxydiethanol "diethylene glycol, digol"   | 29094100        |                                     | 0,15            | Cat C (15 years)   |
| 290943                | Monobutyl ethers of ethylene glycol or of diethylene glycol  | 29094300        |                                     | 0,15            | Cat C (15 years)   |
| 290944                | Monoalkylethers of ethylene glycol or of diethylene glycol (excl. monobutyl ethers)  | 29094400        |                                     | 0,15            | Cat C (15 years)   |
| 290949                | Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. 2,2'-Oxydiethanol "diethylene glycol, digol" and monoalkylethers of ethylene glycol or of diethylene glycol)  | 29094900        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 290950         | Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 29095000 |                              | 0,15     | Cat C (15 years) |
| 290960         | Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 29096000 |                              | 0,15     | Cat C (15 years) |
| 291010         | Oxirane "ethylene oxide"  | 29101000 |                              | 0,15     | Cat C (15 years) |
| 291020         | Methyloxirane "propylene oxide"   | 29102000 |                              | 0,15     | Cat C (15 years) |
| 291030         | 1-Chloro-2,3-epoxypropane "epichlorohydrin"   | 29103000 |                              | 0,15     | Cat C (15 years) |
| 291040         | Dieldrin "ISO" "INN"  | 29104000 |                              | 0,15     | Cat C (15 years) |
| 291050         | Endrin "ISO"  | 29105000 |                              | 0,15     | Cat C (15 years) |
| 291090         | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxirane "ethylene oxide", methyloxirane "propylene oxide", 1-Chloro-2,3-epoxypropane "epichlorohydrin", dieldrin [ISO] [INN] and endrin "ISO") | 29109000 |                              | 0,15     | Cat C (15 years) |
| 291100         | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 29110000 |                              | 0,15     | Cat C (15 years) |
| 291211         | Methanal "formaldehyde"   | 29121100 |                              | 0,15     | Cat C (15 years) |
| 291212         | Ethanal "acetaldehyde"  | 29121200 |                              | 0,15     | Cat C (15 years) |
| 291219         | Acyclic aldehydes, without other oxygen function (excl. methanal [formaldehyde] and ethanal [acetaldehyde])   | 29121900 |                              | 0,15     | Cat C (15 years) |
| 291221         | Benzaldehyde  | 29122100 |                              | 0,15     | Cat C (15 years) |
| 291229         | Cyclic aldehydes, without other oxygen function (excl. benzaldehyde)  | 29122900 |                              | 0,15     | Cat C (15 years) |
| 291241         | Vanillin "4-hydroxy-3-methoxybenzaldehyde"  | 29124100 |                              | 0,15     | Cat C (15 years) |
| 291242         | Ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde"  | 29124200 |                              | 0,15     | Cat C (15 years) |
| 291249         | Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function (excl. ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde" and vanillin "4-hydroxy-3-methoxybenzaldehyde")   | 29124900 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 291250         | Cyclic polymers of aldehydes  | 29125000 |                              | 0,15     | Cat C (15 years) |
| 291260         | Paraformaldehyde  | 29126000 |                              | 0,15     | Cat C (15 years) |
| 291300         | Halogenated, sulphonated, nitrated or nitrosated derivatives of cyclic polymers of aldehydes or paraformaldehyde                                  | 29130000 |                              | 0,15     | Cat C (15 years) |
| 291411         | Acetone   | 29141100 |                              | 0,15     | Cat C (15 years) |
| 291412         | Butanone "methyl ethyl ketone"  | 29141200 |                              | 0,15     | Cat C (15 years) |
| 291413         | 4-Methylpentan-2-one "methyl isobutyl ketone"   | 29141300 |                              | 0,15     | Cat C (15 years) |
| 291419         | Acyclic ketones, without other oxygen function (excl. acetone, butanone "methyl ethyl ketone" and 4-Methylpentan-2-one "Methyl isobutyl ketone")  | 29141900 |                              | 0,15     | Cat C (15 years) |
| 291422         | Cyclohexanone and methylcyclohexanones  | 29142200 |                              | 0,15     | Cat C (15 years) |
| 291423         | Ionones and methylionones   | 29142300 |                              | 0,15     | Cat C (15 years) |
| 291429         | Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function (excl. cyclohexanone, methylcyclohexanones, ionones and methylionones) | 29142900 |                              | 0,15     | Cat C (15 years) |
| 291431         | Phenylacetone "phenylpropan-2-one"  | 29143100 |                              | 0,15     | Cat C (15 years) |
| 291439         | Ketones, aromatic, without other oxygen function (excl. phenylacetone [phenylpropan-2-one])   | 29143900 |                              | 0,15     | Cat C (15 years) |
| 291440         | Ketone-alcohols and ketone-aldehydes  | 29144000 |                              | 0,15     | Cat C (15 years) |
| 291450         | Ketone-phenols and ketones with other oxygen function   | 29145000 |                              | 0,15     | Cat C (15 years) |
| 291461         | Anthraquinone   | 29146100 |                              | 0,15     | Cat C (15 years) |
| 291462         | Coenzyme Q10 "ubidecarenone "INN""  | 29146200 |                              | 0,15     | Cat C (15 years) |
| 291469         | Quinones (excl. anthraquinone and coenzyme Q10 "ubidecarenone "INN""")  | 29146900 |                              | 0,15     | Cat C (15 years) |
| 291471         | Chlordecone "ISO"   | 29147100 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 291479         | Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones or quinones (excl. chlordecone "ISO" and inorganic or organic compounds of mercury)   | 29147900 |                              | 0,15     | Cat C (15 years) |
| 291511         | Formic acid   | 29151100 |                              | 0,15     | Cat C (15 years) |
| 291512         | Salts of formic acid  | 29151200 |                              | 0,15     | Cat C (15 years) |
| 291513         | Esters of formic acid   | 29151300 |                              | 0,15     | Cat C (15 years) |
| 291521         | Acetic acid   | 29152100 |                              | 0,15     | Cat C (15 years) |
| 291524         | Acetic anhydride  | 29152400 |                              | 0,15     | Cat C (15 years) |
| 291529         | Salts of acetic acid (excl. inorganic or organic compounds of mercury)  | 29152900 |                              | 0,15     | Cat C (15 years) |
| 291531         | Ethyl acetate   | 29153100 |                              | 0,15     | Cat C (15 years) |
| 291532         | Vinyl acetate   | 29153200 |                              | 0,15     | Cat C (15 years) |
| 291533         | n-Butyl acetate   | 29153300 |                              | 0,15     | Cat C (15 years) |
| 291536         | Dinoseb acetate "ISO"   | 29153600 |                              | 0,15     | Cat C (15 years) |
| 291539         | Esters of acetic acid (excl. ethyl, vinyl, n-butyl and dinoseb [ISO] acetates)  | 29153900 |                              | 0,15     | Cat C (15 years) |
| 291540         | Mono- di- or trichloroacetic acids, their salts and esters  | 29154000 |                              | 0,15     | Cat C (15 years) |
| 291550         | Propionic acid, its salts and esters  | 29155000 |                              | 0,15     | Cat C (15 years) |
| 291560         | Butanoic acids, pentanoic acids, their salts and esters   | 29156000 |                              | 0,15     | Cat C (15 years) |
| 291570         | Palmitic acid, stearic acid, their salts and esters   | 29157000 |                              | 0,15     | Cat C (15 years) |
| 291590         | Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic acid and acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic and pentanoic acids, palmitic and stearic acids, their salts and esters, and acetic anhydride) | 29159000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 291611         | Acrylic acid and its salts   | 29161100 |                              | 0,15     | Cat C (15 years) |
| 291612         | Esters of acrylic acid   | 29161200 |                              | 0,15     | Cat C (15 years) |
| 291613         | Methacrylic acid and its salts   | 29161300 |                              | 0,15     | Cat C (15 years) |
| 291614         | Esters of methacrylic acid   | 29161400 |                              | 0,15     | Cat C (15 years) |
| 291615         | Oleic, linoleic or linolenic acids, their salts and esters (excl. inorganic or organic compounds of mercury)   | 29161500 |                              | 0,15     | Cat C (15 years) |
| 291616         | Binapacryl (ISO)   | 29161600 |                              | 0,15     | Cat C (15 years) |
| 291619         | Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and halogenated, sulphonated, nitrated or nitrosated derivatives (excl. acrylic acid and its salts and esters, methacrylic acid and its salts and esters, and oleic, linoleic or linolenic acids, their salts and esters, and binapacryl [ISO])              | 29161900 |                              | 0,15     | Cat C (15 years) |
| 291620         | Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. inorganic or organic compounds of mercury)   | 29162000 |                              | 0,15     | Cat C (15 years) |
| 291631         | Benzoic acid, its salts and esters (excl. inorganic or organic compounds of mercury)   | 29163100 |                              | 0        | Cat A (5 yrs)    |
| 291632         | Benzoyl peroxide and benzoyl chloride  | 29163200 |                              | 0,15     | Cat C (15 years) |
| 291634         | Phenylacetic acid and its salts  | 29163400 |                              | 0,15     | Cat C (15 years) |
| 291639         | Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzoic acid, its salts and esters, benzoyl peroxide, benzoyl chloride, phenylacetic acid and its salts, and inorganic or organic compounds of mercury whether or not chemically defined) | 29163900 |                              | 0,15     | Cat C (15 years) |
| 291711         | Oxalic acid, its salts and esters (excl. inorganic or organic compounds of mercury)  | 29171100 |                              | 0,15     | Cat C (15 years) |
| 291712         | Adipic acid, its salts and esters  | 29171200 |                              | 0,15     | Cat C (15 years) |
| 291713         | Azelaic acid, sebacic acid, their salts and esters   | 29171300 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 291714         | Maleic anhydride   | 29171400 |                              | 0,15     | Cat C (15 years) |
| 291719         | Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxalic acid, its salts and esters, adipic acid, its salts and esters, azelaic acid, sebacic acid, their salts and esters, maleic anhydride, and inorganic or organic compounds of mercury) | 29171900 |                              | 0,15     | Cat C (15 years) |
| 291720         | Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives  | 29172000 |                              | 0,15     | Cat C (15 years) |
| 291732         | Dioctyl orthophthalates  | 29173200 |                              | 0,15     | Cat C (15 years) |
| 291733         | Dinonyl or didecyl orthophthalates   | 29173300 |                              | 0,15     | Cat C (15 years) |
| 291734         | Esters of orthophthalic acid (excl. dioctyl, dinonyl or didecyl orthophthalates)   | 29173400 |                              | 0,15     | Cat C (15 years) |
| 291735         | Phthalic anhydride   | 29173500 |                              | 0,15     | Cat C (15 years) |
| 291736         | Terephthalic acid and its salts  | 29173600 |                              | 0,15     | Cat C (15 years) |
| 291737         | Dimethyl terephthalate   | 29173700 |                              | 0,15     | Cat C (15 years) |
| 291739         | Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of orthophthalic acid, phthalic anhydride, terephthalic acid and its salts and dimethyl terephthalate)   | 29173900 |                              | 0,15     | Cat C (15 years) |
| 291811         | Lactic acid, its salts and esters (excl. inorganic or organic compounds of mercury)  | 29181100 |                              | 0,15     | Cat C (15 years) |
| 291812         | Tartaric acid  | 29181200 |                              | 0,15     | Cat C (15 years) |
| 291813         | Salts and esters of tartaric acid  | 29181300 |                              | 0,15     | Cat C (15 years) |
| 291814         | Citric acid  | 29181400 |                              | 0        | Cat A (5 yrs)    |
| 291815         | Salts and esters of citric acid (excl. inorganic or organic compounds of mercury)  | 29181500 |                              | 0,15     | Cat C (15 years) |
| 291816         | Gluconic acid, its salts and esters  | 29181600 |                              | 0,15     | Cat C (15 years) |
| 291817         | 2,2-Diphenyl-2-hydroxyacetic acid "benzilic acid"  | 29181700 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 291818         | Chlorobenzilate "ISO"  | 29181800 |                              | 0,15     | Cat C (15 years) |
| 291819         | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. lactic acid, tartaric acid, citric acid, gluconic acid and their salts and esters, and chlorobenzilate [ISO])                           | 29181900 |                              | 0,15     | Cat C (15 years) |
| 291821         | Salicylic acid and its salts (excl. inorganic or organic compounds of mercury)   | 29182100 |                              | 0,15     | Cat C (15 years) |
| 291822         | o-Acetylsalicylic acid, its salts and esters   | 29182200 |                              | 0,15     | Cat C (15 years) |
| 291823         | Esters of salicylic acid and their salts (excl. o-acetylsalicylic acid, its salts and esters)  | 29182300 |                              | 0,15     | Cat C (15 years) |
| 291829         | Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. salicylic acid and o-Acetylsalicylic acid, and their salts and esters)  | 29182900 |                              | 0,15     | Cat C (15 years) |
| 291830         | Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 29183000 |                              | 0,15     | Cat C (15 years) |
| 291891         | 2,4,5-T "ISO" "2,4,5-trichlorophenoxyacetic acid", its salts and esters  | 29189100 |                              | 0,15     | Cat C (15 years) |
| 291899         | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. only with alcohol, phenol, aldehyde or ketone function, and 2,4,5-T [ISO] [2,4,5-trichlorophenoxyacetic acid] and its salts and esters) | 29189900 |                              | 0,15     | Cat C (15 years) |
| 291910         | Tris"2,3-dibromopropyl" phosphate  | 29191000 |                              | 0,15     | Cat C (15 years) |
| 291990         | Phosphoric esters and their salts, incl. lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. tris"2,3-dibromopropyl" phosphate)   | 29199000 |                              | 0,15     | Cat C (15 years) |
| 292011         | Parathion "ISO" and parathion-methyl "ISO" "methyl-parathion"  | 29201100 |                              | 0,15     | Cat C (15 years) |
| 292019         | Thiophosphoric esters "phosphorothioates" and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. parathion [ISO] and parathion-methyl [ISO] [methyl-parathion])  | 29201900 |                              | 0,15     | Cat C (15 years) |
| 292021         | Dimethyl phosphite   | 29202100 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 292022         | Diethyl phosphite  | 29202200 |                              | 0,15     | Cat C (15 years) |
| 292023         | Trimethyl phosphite  | 29202300 |                              | 0,15     | Cat C (15 years) |
| 292024         | Triethyl phosphite   | 29202400 |                              | 0,15     | Cat C (15 years) |
| 292029         | Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. dimethyl, diethyl, trimethyl and triethyl phosphites)  | 29202900 |                              | 0,15     | Cat C (15 years) |
| 292030         | Endosulfan "ISO"   | 29203000 |                              | 0,15     | Cat C (15 years) |
| 292090         | Esters of inorganic acids of non-metals and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of hydrogen halides, phosphoric esters, phosphite esters, and thiophosphoric esters "phosphorothioates", their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives, endosulfan "ISO" and inorganic or organic compounds of mercury) | 29209000 |                              | 0,15     | Cat C (15 years) |
| 292111         | Methylamine, dimethylamine or trimethylamine and their salts   | 29211100 |                              | 0,15     | Cat C (15 years) |
| 292112         | 2-"N,N-Dimethylamino"ethylchloride hydrochloride   | 29211200 |                              | 0,15     | Cat C (15 years) |
| 292113         | 2-"N,N-Diethylamino"ethylchloride hydrochloride  | 29211300 |                              | 0,15     | Cat C (15 years) |
| 292114         | 2-(N,N-Diisopropylamino)ethylchloride hydrochloride  | 29211400 |                              | 0,15     | Cat C (15 years) |
| 292119         | Acyclic monoamines and their derivatives; salts thereof (excl. methylamine, dimethylamine, trimethylamine, and their salts)  | 29211900 |                              | 0,15     | Cat C (15 years) |
| 292121         | Ethylenediamine and its salts  | 29212100 |                              | 0,15     | Cat C (15 years) |
| 292122         | Hexamethylenediamine and its salts   | 29212200 |                              | 0,15     | Cat C (15 years) |
| 292129         | Acyclic polyamines and their derivatives; salts thereof (excl. ethylenediamine and hexamethylenediamine, and their salts)  | 29212900 |                              | 0,15     | Cat C (15 years) |
| 292130         | Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof  | 29213000 |                              | 0,15     | Cat C (15 years) |
| 292141         | Aniline and its salts (excl. inorganic or organic compounds of mercury)  | 29214100 |                              | 0,15     | Cat C (15 years) |

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| 292142                | Aniline derivatives and their salts   | 29214200        |                                     | 0,15            | Cat C (15 years)   |
| 292143                | Toluidines and their derivatives; salts thereof   | 29214300        |                                     | 0               | Cat A (5 yrs)      |
| 292144                | Diphenylamine and its derivatives; salts thereof  | 29214400        |                                     | 0,15            | Cat C (15 years)   |
| 292145                | 1-Naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives; salts thereof  | 29214500        |                                     | 0,15            | Cat C (15 years)   |
| 292146                | Amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof  | 29214600        |                                     | 0,15            | Cat C (15 years)   |
| 292149                | Aromatic monoamines and derivatives; salts thereof (excl. aniline, toluidines, diphenylamine, 1-naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives, and salts thereof, and amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof) | 29214900        |                                     | 0,15            | Cat C (15 years)   |
| 292151                | o-Phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives; salts thereof  | 29215100        |                                     | 0,15            | Cat C (15 years)   |
| 292159                | Aromatic polyamines and their derivatives; salts thereof (excl. o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives, and salts thereof)   | 29215900        |                                     | 0,15            | Cat C (15 years)   |
| 292211                | Monoethanolamine and its salts  | 29221100        |                                     | 0,15            | Cat C (15 years)   |
| 292212                | Diethanolamine and its salts  | 29221200        |                                     | 0,15            | Cat C (15 years)   |
| 292214                | Dextropropoxyphene "INN" and its salts  | 29221400        |                                     | 0,15            | Cat C (15 years)   |
| 292215                | Triethanolamine   | 29221500        |                                     | 0,15            | Cat C (15 years)   |
| 292216                | Diethanolammonium perfluorooctane sulphonate  | 29221600        |                                     | 0,15            | Cat C (15 years)   |
| 292217                | Methyldiethanolamine and ethyldiethanolamine  | 29221700        |                                     | 0,15            | Cat C (15 years)   |
| 292218                | 2-"N,N-Diisopropylamino"ethanol   | 29221800        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 292219         | Amino-alcohols, their ethers and esters; salts thereof (other than those containing > one kind of oxygen function and excl. monoethanolamine, diethanolamine, dextropropoxyphene "INN", their salts, triethanolamine, diethanolammonium perfluorooctane sulphonate, methyldiethanolamine, ethyldiethanolamine and 2-(N,N-Diisopropylamino)ethanol) | 29221900 |                              | 0        | Cat A (5 yrs)    |
| 292221         | Aminohydroxynaphthalenesulphonic acids and their salts   | 29222100 |                              | 0,15     | Cat C (15 years) |
| 292229         | Amino-naphthols and other amino-phenols, their ethers and esters; salts thereof (excl. those containing > one kind of oxygen function; aminohydroxynaphthalenesulphonic acids and their salts)   | 29222900 |                              | 0,15     | Cat C (15 years) |
| 292231         | Amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof   | 29223100 |                              | 0,15     | Cat C (15 years) |
| 292239         | Amino-aldehydes, amino-ketones and amino-quinones; salts thereof (excl. those containing > one kind of oxygen function, and amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof)  | 29223900 |                              | 0,15     | Cat C (15 years) |
| 292241         | Lysine and its esters; salts thereof   | 29224100 |                              | 0,15     | Cat C (15 years) |
| 292242         | Glutamic acid and its salts  | 29224200 |                              | 0,15     | Cat C (15 years) |
| 292243         | Anthranilic acid and its salts   | 29224300 |                              | 0,15     | Cat C (15 years) |
| 292244         | Tilidine "INN" and its salts   | 29224400 |                              | 0,15     | Cat C (15 years) |
| 292249         | Amino-acids and their esters; salts thereof (excl. those with > one kind of oxygen function, lysine and its esters, and salts thereof, and glutamic acid, anthranilic acid, tilidine "INN", and salts thereof)   | 29224900 |                              | 0,15     | Cat C (15 years) |
| 292250         | Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function (excl. amino-alcohols, amino-naphthols and other amino-phenols, their ethers and esters and salts thereof, amino-aldehydes, amino-ketones and amino-quinones, and salts thereof, amino-acids and their esters and salts thereof)                          | 29225000 |                              | 0,15     | Cat C (15 years) |
| 292310         | Choline and its salts  | 29231000 |                              | 0,15     | Cat C (15 years) |
| 292320         | Lecithins and other phosphoaminolipids, whether or not chemically defined  | 29232000 |                              | 0,15     | Cat C (15 years) |
| 292330         | Tetraethylammonium perfluorooctane sulphonate  | 29233000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 292340         | Didecyldimethylammonium perfluorooctane sulphonate   | 29234000 |                              | 0,15     | Cat C (15 years) |
| 292390         | Quaternary ammonium salts and hydroxides (excl. choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate)   | 29239000 |                              | 0,15     | Cat C (15 years) |
| 292411         | Meprobamate "INN"  | 29241100 |                              | 0,15     | Cat C (15 years) |
| 292412         | Fluoroacetamide "ISO", monocrotophos "ISO" and phosphamidon "ISO"  | 29241200 |                              | 0,15     | Cat C (15 years) |
| 292419         | Acyclic amides, incl. acyclic carbamates, and their derivatives, and salts thereof (excl. meprobamate [INN], fluoroacetamide [ISO], monocrotophos [ISO] and phosphamidon [ISO])  | 29241900 |                              | 0,15     | Cat C (15 years) |
| 292421         | Ureines and their derivatives; salts thereof   | 29242100 |                              | 0,15     | Cat C (15 years) |
| 292423         | 2-Acetamidobenzoic acid "N-acetylanthranilic acid" and its salts   | 29242300 |                              | 0,15     | Cat C (15 years) |
| 292424         | Ethinamate "INN"   | 29242400 |                              | 0,15     | Cat C (15 years) |
| 292425         | Alachlor "ISO"   | 29242500 |                              | 0,15     | Cat C (15 years) |
| 292429         | Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid "N-acetylanthranilic acid" and its salts, ethinamate "INN" and alachlor "ISO") | 29242900 |                              | 0,15     | Cat C (15 years) |
| 292511         | Saccharin and its salts  | 29251100 |                              | 0,15     | Cat C (15 years) |
| 292512         | Glutethimide "INN"   | 29251200 |                              | 0,15     | Cat C (15 years) |
| 292519         | Imides and their derivatives; salts thereof (excl. saccharin and its salts, glutethimide [INN] and inorganic or organic compounds of mercury)  | 29251900 |                              | 0,15     | Cat C (15 years) |
| 292521         | Chlordimeform "ISO"  | 29252100 |                              | 0,15     | Cat C (15 years) |
| 292529         | Imines and their derivatives; salts thereof (excl. chlordimeform [ISO])  | 29252900 |                              | 0,15     | Cat C (15 years) |
| 292610         | Acrylonitrile  | 29261000 |                              | 0,15     | Cat C (15 years) |
| 292620         | 1-Cyanoguanidine "dicyandiamide"   | 29262000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 292630         | Fenproporex "INN" and its salts; methadone "INN"-intermediate "4-cyano-2- dimethylamino-4,4-diphenylbutane"   | 29263000 |                              | 0,15     | Cat C (15 years) |
| 292640         | alpha-Phenylacetoacetonitrile   | 29264000 |                              | 0,15     | Cat C (15 years) |
| 292690         | Nitrile-function compounds (excl. acrylonitrile, 1-cyanoguanidine "dicyandiamide", fenproporex "INN" and its salts, methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane" and alpha-Phenylacetoacetonitrile)  | 29269000 |                              | 0        | Cat A (5 yrs)    |
| 292700         | Diazo-, azo- or azoxy-compounds   | 29270000 |                              | 0,15     | Cat C (15 years) |
| 292800         | Organic derivatives of hydrazine or of hydroxylamine  | 29280000 |                              | 0,15     | Cat C (15 years) |
| 292910         | Isocyanates   | 29291000 |                              | 0,15     | Cat C (15 years) |
| 292990         | Compounds with nitrogen function (excl. amine-function compounds; oxygen-function amino-compounds; quaternary ammonium salts and hydroxides; lecithin and other phosphoaminolipids; carboxyamide-function compounds; amide-function compounds of carbonic acid; carboxyimide-function, imine-function or nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine and isocyanates) | 29299000 |                              | 0        | Cat A (5 yrs)    |
| 293020         | Thiocarbamates and dithiocarbamates (excl. inorganic or organic compounds of mercury)   | 29302000 |                              | 0,15     | Cat C (15 years) |
| 293030         | Thiuram mono-, di- or tetrasulphides  | 29303000 |                              | 0,15     | Cat C (15 years) |
| 293040         | Methionine  | 29304000 |                              | 0,15     | Cat C (15 years) |
| 293060         | 2-(N,N-Diethylamino)ethanethiol   | 29306000 |                              | 0,15     | Cat B (10 yrs)   |
| 293070         | Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))   | 29307000 |                              | 0,15     | Cat B (10 yrs)   |
| 293080         | Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)  | 29308000 |                              | 0,15     | Cat C (15 years) |
| 293090         | Organo-sulphur compounds (excl. thiocarbamates and dithiocarbamates, thiuram mono-, di- or tetrasulphides, methionine, 2-(N,N-Diethylamino)ethanethiol, Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)), aldicarb [ISO], captafol [ISO] and methamidophos [ISO])  | 29309000 |                              | 0,15     | Cat C (15 years) |
| 293110         | Tetramethyl lead and tetraethyl lead  | 29311000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 293120         | Tributyltin compounds   | 29312000 |                              | 0,15     | Cat C (15 years) |
| 293131         | Dimethyl methylphosphonate  | 29313100 |                              | 0,15     | Cat C (15 years) |
| 293132         | Dimethyl propylphosphonate  | 29313200 |                              | 0,15     | Cat C (15 years) |
| 293133         | Diethyl ethylphosphonate  | 29313300 |                              | 0,15     | Cat C (15 years) |
| 293134         | Sodium 3-(trihydroxysilyl)propyl methylphosphonate  | 29313400 |                              | 0,15     | Cat C (15 years) |
| 293135         | 2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide   | 29313500 |                              | 0,15     | Cat C (15 years) |
| 293136         | (5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate  | 29313600 |                              | 0,15     | Cat C (15 years) |
| 293137         | Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate  | 29313700 |                              | 0,15     | Cat C (15 years) |
| 293138         | Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)  | 29313800 |                              | 0,15     | Cat C (15 years) |
| 293139         | Separate chemically defined organo-phosphorous derivatives, n.e.s.  | 29313900 |                              | 0,15     | Cat C (15 years) |
| 293190         | Separate chemically defined organo-inorganic compounds (excl. organo-sulphur, mercury, tetramethyl lead, tetraethyl lead and tributyltin compounds, and organo-phosphorous derivatives)   | 29319000 |                              | 0,15     | Cat C (15 years) |
| 293211         | Tetrahydrofuran   | 29321100 |                              | 0,15     | Cat C (15 years) |
| 293212         | 2-Furaldehyde "furfuraldehyde"  | 29321200 |                              | 0,15     | Cat C (15 years) |
| 293213         | Furfuryl alcohol and tetrahydrofurfuryl alcohol   | 29321300 |                              | 0,15     | Cat C (15 years) |
| 293214         | Sucralose   | 29321400 |                              | 0,15     | Cat C (15 years) |
| 293219         | Heterocyclic compounds with oxygen hetero-atom[s] only, containing an unfused furan ring, whether or not hydrogenated, in the structure (excl. tetrahydrofuran, 2-furaldehyde "furfuraldehyde", furfuryl alcohol, tetrahydrofurfuryl alcohol and sucralose) | 29321900 |                              | 0,15     | Cat C (15 years) |
| 293220         | Lactones  | 29322000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 293291         | Isosafrole  | 29329100 |                              | 0,15     | Cat C (15 years) |
| 293292         | 1-"1,3-Benzodioxol-5-yl"propan-2-one  | 29329200 |                              | 0,15     | Cat C (15 years) |
| 293293         | Piperonal   | 29329300 |                              | 0,15     | Cat C (15 years) |
| 293294         | Safrole   | 29329400 |                              | 0,15     | Cat C (15 years) |
| 293295         | Tetrahydrocannabinols "all isomers"   | 29329500 |                              | 0,15     | Cat C (15 years) |
| 293299         | Heterocyclic compounds with oxygen hetero-atom[s] only (excl. compounds containing unfused furan ring, whether or not hydrogenated, in the structure, and lactones, isosafrole, 1-[1,3-benzodioxol-5-yl]propan-2-one, piperonal, safrole, tetrahydrocannabinols "all isomers", and inorganic or organic compounds of mercury)   | 29329900 |                              | 0,15     | Cat C (15 years) |
| 293311         | Phenazone "antipyrin" and its derivatives   | 29331100 |                              | 0,15     | Cat C (15 years) |
| 293319         | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyrazole ring, whether or not hydrogenated, in the structure (excl. phenazone "antipyrin" and its derivatives)  | 29331900 |                              | 0,15     | Cat C (15 years) |
| 293321         | Hydantoin and its derivatives   | 29332100 |                              | 0,15     | Cat C (15 years) |
| 293329         | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused imidazole ring, whether or not hydrogenated, in the structure (excl. hydantoin and its derivatives, and products of subheading 3002 10)   | 29332900 |                              | 0,15     | Cat C (15 years) |
| 293331         | Pyridine and its salts  | 29333100 |                              | 0,15     | Cat C (15 years) |
| 293332         | Piperidine and its salts  | 29333200 |                              | 0,15     | Cat C (15 years) |
| 293333         | Alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN" and trimeperidine "INN", and salts thereof | 29333300 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 293339         | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyridine ring, whether or not hydrogenated, in the structure (excl. pyridine, piperidine, alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN", trimeperidine "INN", and salts thereof, and inorganic or organic compounds of mercury) | 29333900 |                              | 0,15     | Cat C (15 years) |
| 293341         | Levorphanol "INN" and its salts  | 29334100 |                              | 0,15     | Cat C (15 years) |
| 293349         | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing in the structure a quinoline or isoquinoline ring-system, whether or not hydrogenated, but not further fused (excl. levorphanol "INN" and its salts, and inorganic or organic compounds of mercury)   | 29334900 |                              | 0,15     | Cat C (15 years) |
| 293352         | Malonylurea "barbituric acid" and its salts  | 29335200 |                              | 0,15     | Cat C (15 years) |
| 293353         | Allobarbitol "INN", amobarbitol "INN", barbitol "INN", butalbital "INN", butobarbitol "INN", cyclobarbitol "INN", methylphenobarbitol "INN", pentobarbitol "INN", phenobarbitol "INN", secbutabarbitol "INN", secobarbitol "INN" and vinylbital "INN", and salts thereof   | 29335300 |                              | 0,15     | Cat C (15 years) |
| 293354         | Derivatives of malonylurea "barbituric acid" and salts thereof (excl. salts of malonylurea)  | 29335400 |                              | 0,15     | Cat C (15 years) |
| 293355         | Loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof   | 29335500 |                              | 0,15     | Cat C (15 years) |
| 293359         | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure (excl. malonylurea "barbituric acid" and its derivatives, allobarbitol "INN", amobarbitol "INN", barbitol "INN", butalbital "INN", butobarbitol "INN", cyclobarbitol "INN", methylphenobarbitol "INN", pentobarbitol "INN", phenobarbitol "INN", secbutabarbitol "INN", secobarbitol "INN", vinylbital "INN", loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof)   | 29335900 |                              | 0,15     | Cat C (15 years) |
| 293361         | Melamine   | 29336100 |                              | 0,15     | Cat C (15 years) |
| 293369         | Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused triazine ring, whether or not hydrogenated, in the structure (excl. melamine)  | 29336900 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 293371         | 6-Hexanelactam "epsilon-caprolactam"   | 29337100 |                              | 0,15     | Cat C (15 years) |
| 293372         | Clobazam "INN" and methypylon "INN"  | 29337200 |                              | 0,15     | Cat C (15 years) |
| 293379         | Lactams (excl. 6-hexanelactam "epsilon-caprolactam", clobazam "INN", methypylon "INN", and inorganic or organic compounds of mercury)  | 29337900 |                              | 0,15     | Cat C (15 years) |
| 293391         | Alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", and salts thereof  | 29339100 |                              | 0,15     | Cat C (15 years) |
| 293392         | Azinphos-methyl "ISO"  | 29339200 |                              | 0,15     | Cat C (15 years) |
| 293399         | Heterocyclic compounds with nitrogen hetero-atom[s] only (excl. those containing an unfused pyrazole, imidazole, pyridine or triazine ring, whether or not hydrogenated, a quinoline or isoquinoline ring-system, not further fused, whether or not hydrogenated, a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure, and lactams, alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", salts thereof and azinphos-methyl "ISO") | 29339900 |                              | 0,15     | Cat C (15 years) |
| 293410         | Heterocyclic compounds containing an unfused thiazole ring, whether or not hydrogenated, in the structure  | 29341000 |                              | 0,15     | Cat C (15 years) |
| 293420         | Heterocyclic compounds containing in the structure a benzothiazole ring-system, whether or not hydrogenated, but not further fused (excl. inorganic or organic compounds of mercury)   | 29342000 |                              | 0,15     | Cat C (15 years) |
| 293430         | Heterocyclic compounds containing in the structure a phenothiazine ring-system, whether or not hydrogenated, but not further fused   | 29343000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 293491         | Aminorex "INN", brotizolam "INN", clotiazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN" and sufentanil "INN", and salts thereof  | 29349100 |                              | 0,15     | Cat C (15 years) |
| 293499         | Nucleic acids and their salts, whether or not chemically defined; heterocyclic compounds (excl. with oxygen only or with nitrogen hetero-atom[s] only, compounds containing in the structure an unfused thiazole ring or a benzothiazole or phenothiazine ring-system, not further fused and aminorex "INN", brotizolam "INN", clotiazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN", sufentanil "INN", and salts thereof, and inorganic or organic compounds of mercury whether or not chemically defined, and products of 3002 10) | 29349900 |                              | 0,15     | Cat C (15 years) |
| 293510         | N-Methylperfluorooctane sulphonamide   | 29351000 |                              | 0,15     | Cat C (15 years) |
| 293520         | N-Ethylperfluorooctane sulphonamide  | 29352000 |                              | 0,15     | Cat C (15 years) |
| 293530         | N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide  | 29353000 |                              | 0,15     | Cat C (15 years) |
| 293540         | N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide  | 29354000 |                              | 0,15     | Cat C (15 years) |
| 293550         | Perfluorooctane sulphonamides (excl. N-Methylperfluorooctane sulphonamide, N-Ethylperfluorooctane sulphonamide, N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide and N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide)   | 29355000 |                              | 0,15     | Cat C (15 years) |
| 293590         | Sulphonamides (excl. perfluorooctane sulphonamides)  | 29359000 |                              | 0,15     | Cat C (15 years) |
| 293621         | Vitamins A and their derivatives, used primarily as vitamins   | 29362100 |                              | 0        | Cat A (5 yrs)    |
| 293622         | Vitamin B1 and its derivatives, used primarily as vitamins   | 29362200 |                              | 0        | Cat A (5 yrs)    |
| 293623         | Vitamin B2 and its derivatives, used primarily as vitamins   | 29362300 |                              | 0        | Cat A (5 yrs)    |
| 293624         | D-Pantothenic or DL-pantothenic acid "Vitamin B3 or B5" and their derivatives, used primarily as vitamins  | 29362400 |                              | 0        | Cat A (5 yrs)    |
| 293625         | Vitamin B6 and its derivatives, used primarily as vitamins   | 29362500 |                              | 0        | Cat A (5 yrs)    |
| 293626         | Vitamin B12 and its derivatives, used primarily as vitamins  | 29362600 |                              | 0        | Cat A (5 yrs)    |
| 293627         | Vitamin C and its derivatives, used primarily as vitamins  | 29362700 |                              | 0        | Cat A (5 yrs)    |
| 293628         | Vitamin E and its derivatives, used primarily as vitamins  | 29362800 |                              | 0        | Cat A (5 yrs)    |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 293629         | Vitamins and their derivatives, used primarily as vitamins, unmixed (excl. vitamins A, B1, B2, B3, B5, B6, B12, C, E and their derivatives)  | 29362900 |                              | 0        | Cat A (5 yrs)    |
| 293690         | Provitamins and mixtures of vitamins, of provitamins or of concentrates, whether or not in any solvent, and natural concentrates   | 29369000 |                              | 0        | Cat A (5 yrs)    |
| 293711         | Somatropin, its derivatives and structural analogues, used primarily as hormones   | 29371100 |                              | 0        | Cat A (5 yrs)    |
| 293712         | Insulin and its salts, used primarily as hormones  | 29371200 |                              | 0        | Cat A (5 yrs)    |
| 293719         | Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, used primarily as hormones (excl. somatropin, its derivatives and structural analogues, and insulin and its salts)   | 29371900 |                              | 0        | Cat A (5 yrs)    |
| 293721         | Cortisone, hydrocortisone, prednisone "dehydrocortisone" and prednisolone "dehydrohydrocortisone"  | 29372100 |                              | 0        | Cat A (5 yrs)    |
| 293722         | Halogenated derivatives of corticosteroidal hormones   | 29372200 |                              | 0        | Cat A (5 yrs)    |
| 293723         | Oestrogens and progestogens  | 29372300 |                              | 0        | Cat A (5 yrs)    |
| 293729         | Steroidal hormones, their derivatives and structural analogues, used primarily as hormones (excl. cortisone, hydrocortisone, prednisone "dehydrocortisone", prednisolone "dehydrohydrocortisone", halogenated derivatives of corticosteroidal hormones, oestrogens and progestogens)   | 29372900 |                              | 0        | Cat A (5 yrs)    |
| 293750         | Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, used primarily as hormones  | 29375000 |                              | 0        | Cat A (5 yrs)    |
| 293790         | Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones (excl. polypeptide hormones, protein hormones, glycoprotein hormones, steroidal hormones, catecholamine hormones, prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, and amino-acid derivatives, and products of 3002 10) | 29379000 |                              | 0        | Cat A (5 yrs)    |
| 293810         | Rutoside "rutin" and its derivatives   | 29381000 |                              | 0,15     | Cat C (15 years) |
| 293890         | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. rutoside "rutin" and its derivatives)   | 29389000 |                              | 0,15     | Cat C (15 years) |
| 293911         | Concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof  | 29391100 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 293919                | Alkaloids of opium and their derivatives, and salts thereof (excl. concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof) | 29391900        |                                     | 0,15            | Cat C (15 years)   |
| 293920                | Alkaloids of cinchona and their derivatives; salts thereof  | 29392000        |                                     | 0,15            | Cat C (15 years)   |
| 293930                | Caffeine and its salts  | 29393000        |                                     | 0,15            | Cat C (15 years)   |
| 293941                | Ephedrine and its salts   | 29394100        |                                     | 0,15            | Cat C (15 years)   |
| 293942                | Pseudoephedrine "INN" and its salts   | 29394200        |                                     | 0,15            | Cat C (15 years)   |
| 293943                | Cathine "INN" and its salts   | 29394300        |                                     | 0,15            | Cat C (15 years)   |
| 293944                | Norephedrine and its salts  | 29394400        |                                     | 0,15            | Cat C (15 years)   |
| 293949                | Ephedrines and their salts (excl. ephedrine, pseudoephedrine "INN", cathine "INN", norephedrine, and their salts)   | 29394900        |                                     | 0,15            | Cat C (15 years)   |
| 293951                | Fenetylline "INN" and its salts   | 29395100        |                                     | 0,15            | Cat C (15 years)   |
| 293959                | Theophylline and aminophylline "theophylline-ethylenediamine" and their derivatives, and salts thereof (excl. fenetylline "INN" and its salts)  | 29395900        |                                     | 0,15            | Cat C (15 years)   |
| 293961                | Ergometrine "INN" and its salts   | 29396100        |                                     | 0,15            | Cat C (15 years)   |
| 293962                | Ergotamine "INN" and its salts  | 29396200        |                                     | 0,15            | Cat C (15 years)   |
| 293963                | Lysergic acid and its salts   | 29396300        |                                     | 0,15            | Cat C (15 years)   |
| 293969                | Alkaloids of rye ergot and their derivatives; salts thereof (excl. lysergic acid, ergotamine and ergometrine, and their salts)  | 29396900        |                                     | 0,15            | Cat C (15 years)   |
| 293971                | Cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof  | 29397100        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 293979                | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. alkaloids of opium, alkaloids of cinchons, theophylline, aminophylline "theophylline-ethylenediamine" alkaloids of rye ergot and their salts and derivatives, cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof, caffeine and ephedrine, and their salts) | 29397900        |                                     | 0,15            | Cat C (15 years)   |
| 293980                | Non-vegetal alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives   | 29398000        |                                     | 0,15            | Cat C (15 years)   |
| 294000                | Sugars, chemically pure (excl. sucrose, lactose, maltose, glucose and fructose); sugar ethers, sugar acetals and sugar esters, and their salts (excl. natural or reproduced by synthesis, provitamins, vitamins, hormones, glycosides, vegetable alkaloids and their salts, ethers, esters and other derivatives)  | 29400000        |                                     | 0,15            | Cat C (15 years)   |
| 294110                | Penicillins and their derivatives with a penicillanic acid structure; salts thereof  | 29411000        |                                     | 0               | Cat A (5 yrs)      |
| 294120                | Streptomycins and their derivatives; salts thereof   | 29412000        |                                     | 0               | Cat A (5 yrs)      |
| 294130                | Tetracyclines and their derivatives; salts thereof   | 29413000        |                                     | 0               | Cat A (5 yrs)      |
| 294140                | Chloramphenicol and its derivatives; salts thereof   | 29414000        |                                     | 0               | Cat A (5 yrs)      |
| 294150                | Erythromycin and its derivatives; salts thereof  | 29415000        |                                     | 0               | Cat A (5 yrs)      |
| 294190                | Antibiotics (excl. penicillins and their derivatives with a penicillanic acid structure, salts thereof, streptomycins, tetracyclines, chloramphenicol and erythromycin, their derivatives and salts thereof)   | 29419000        |                                     | 0               | Cat A (5 yrs)      |
| 294200                | Separate chemically defined organic compounds, n.e.s.  | 29420000        |                                     | 0,15            | Cat C (15 years)   |
| 300120                | Extracts of glands or other organs or of their secretions, for organo-therapeutic uses   | 30012000        |                                     | 0               | Cat A (5 yrs)      |
| 300190                | Dried glands and other organs for organo-therapeutic uses, whether or not powdered; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, n.e.s.  | 30019000        |                                     | 0               | Cat A (5 yrs)      |
| 300211                | Malaria diagnostic test kits   | 30021100        |                                     | 0               | Cat A (5 yrs)      |
| 300212                | Antisera and other blood fractions   | 30021200        |                                     | 0               | Cat A (5 yrs)      |
| 300213                | Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale  | 30021300        |                                     | 0               | Cat A (5 yrs)      |
| 300214                | Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale  | 30021400        |                                     | 0               | Cat A (5 yrs)      |
| 300215                | Immunological products, put up in measured doses or in forms or packings for retail sale   | 30021500        |                                     | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 300219                | Immunological products, n.e.s. (code possibly empty, preceding subheadings seem exhaustive)   | 30021900        |                                     | 0               | Cat A (5 yrs)      |
| 300220                | Vaccines for human medicine   | 30022000        |                                     | 0               | Cat A (5 yrs)      |
| 300230                | Vaccines for veterinary medicine  | 30023000        |                                     | 0               | Cat A (5 yrs)      |
| 300290                | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms and similar products (excl. yeasts and vaccines)   | 30029000        |                                     | 0               | Cat A (5 yrs)      |
| 300310                | Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, not in measured doses or put up for retail sale  | 30031000        |                                     | 0               | Cat A (5 yrs)      |
| 300320                | Medicaments containing antibiotics, not in measured doses or put up for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof)   | 30032000        |                                     | 0               | Cat A (5 yrs)      |
| 300331                | Medicaments containing insulin, not in measured doses or put up for retail sale   | 30033100        |                                     | 0               | Cat A (5 yrs)      |
| 300339                | Medicaments containing hormones or steroids used as hormones, not containing antibiotics, not in measured doses or put up for retail sale (excl. those containing insulin)  | 30033900        |                                     | 0               | Cat A (5 yrs)      |
| 300341                | Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale   | 30034100        |                                     | 0               | Cat A (5 yrs)      |
| 300342                | Medicaments containing pseudoephedrine "INN" or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale   | 30034200        |                                     | 0               | Cat A (5 yrs)      |
| 300343                | Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale  | 30034300        |                                     | 0               | Cat A (5 yrs)      |
| 300349                | Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)  | 30034900        |                                     | 0               | Cat A (5 yrs)      |
| 300360                | Medicaments containing any of the following antimalarial active principles: artemisinin "INN" for oral ingestion combined with other pharmaceutical active ingredients, or amodiaquine "INN"; artelinic acid or its salts; artemimol "INN"; artemotil "INN"; artemether "INN"; artesunate "INN"; chloroquine "INN"; dihydroartemisinin "INN"; lumefantrine "INN"; mefloquine "INN"; piperaquine "INN"; pyrimethamine "INN" or sulfadoxine "INN", not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale | 30036000        |                                     | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 300390                | Medicaments consisting of two or more constituents mixed together for therapeutic or prophylactic uses, not in measured doses or put up for retail sale (excl. antibiotics containing hormones or steroids used as hormones, but not containing antibiotics, alkaloids or derivatives thereof, hormones, antibiotics, antimalarial active principles or goods of heading 3002, 3005 or 3006) | 30039000        |                                     | 0               | Cat A (5 yrs)      |
| 300410                | Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale   | 30041000        |                                     | 0               | Cat A (5 yrs)      |
| 300420                | Medicaments containing antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic structure, or streptomycines or derivatives thereof)  | 30042000        |                                     | 0               | Cat A (5 yrs)      |
| 300431                | Medicaments containing insulin but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale  | 30043100        |                                     | 0               | Cat A (5 yrs)      |
| 300432                | Medicaments containing corticosteroid hormones, their derivatives or structural analogues but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale   | 30043200        |                                     | 0               | Cat A (5 yrs)      |
| 300439                | Medicaments containing hormones or steroids used as hormones but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. medicaments containing insulin or corticosteroid hormones, their derivatives or structural analogues)   | 30043900        |                                     | 0               | Cat A (5 yrs)      |
| 300441                | Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale  | 30044100        |                                     | 0               | Cat A (5 yrs)      |
| 300442                | Medicaments containing pseudoephedrine "INN" or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale  | 30044200        |                                     | 0               | Cat A (5 yrs)      |
| 300443                | Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale   | 30044300        |                                     | 0               | Cat A (5 yrs)      |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 300449                | Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)  | 30044900        |                                     | 0               | Cat A (5 yrs)      |
| 300450                | Medicaments containing provitamins, vitamins, incl. natural concentrates and derivatives thereof used primarily as vitamins, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones, alkaloids, or their derivatives)  | 30045000        |                                     | 0               | Cat A (5 yrs)      |
| 300460                | Medicaments containing any of the following antimalarial active principles: artemisinin "INN" for oral ingestion combined with other pharmaceutical active ingredients, or amodiaquine "INN"; artelinic acid or its salts; arteminol "INN"; artemotil "INN"; artemether "INN"; artesunate "INN"; chloroquine "INN"; dihydroartemisinin "INN"; lumefantrine "INN"; mefloquine "INN"; piperaquine "INN"; pyrimethamine "INN" or sulfadoxine "INN", put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones, alkaloids, provitamins, vitamins, or their derivatives) | 30046000        |                                     | 0               | Cat A (5 yrs)      |
| 300490                | Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones or steroids used as hormones, alkaloids, provitamins, vitamins, their derivatives or antimalarial active principles)  | 30049000        |                                     | 0               | Cat A (5 yrs)      |
| 300510                | Adhesive dressings and other articles having an adhesive layer, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes  | 30051000        |                                     | 0               | Cat A (5 yrs)      |
| 300590                | Wadding, gauze, bandages and the like, e.g. dressings, adhesive plasters, poultices, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. adhesive dressings and other articles having an adhesive layer)  | 30059000        |                                     | 0               | Cat A (5 yrs)      |
| 300610                | Sterile surgical catgut, similar sterile suture materials, incl. sterile absorbable surgical or dental yarns, and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable   | 30061000        |                                     | 0               | Cat A (5 yrs)      |
| 300620                | Reagents for determining blood groups or blood factors  | 30062000        |                                     | 0               | Cat A (5 yrs)      |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|--|----------|------------------------------|----------|---------------|
| 300630         | Opacifying preparations for x-ray examinations; diagnostic reagents for administration to patients   | 30063000 |                              | 0        | Cat A (5 yrs) |
| 300640         | Dental cements and other dental fillings; bone reconstruction cements  | 30064000 |                              | 0        | Cat A (5 yrs) |
| 300650         | First-aid boxes and kits   | 30065000 |                              | 0        | Cat A (5 yrs) |
| 300660         | Chemical contraceptive preparations based on hormones, prostaglandins, thromboxanes, leukotrienes, derivatives and structural analogues thereof or on spermicides  | 30066000 |                              | 0        | Cat A (5 yrs) |
| 300670         | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments   | 30067000 |                              | 0        | Cat A (5 yrs) |
| 300691         | Appliances identifiable for ostomy use   | 30069100 |                              | 0        | Cat A (5 yrs) |
| 300692         | Waste pharmaceuticals  | 30069200 |                              | 0        | Cat A (5 yrs) |
| 310100         | Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg) | 31010000 |                              | 0        | Cat A (5 yrs) |
| 310210         | Urea, whether or not in aqueous solution (excl. that in pellet or similar forms, or in packages with a gross weight of <= 10 kg)   | 31021000 |                              | 0        | Cat A (5 yrs) |
| 310221         | Ammonium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)   | 31022100 |                              | 0        | Cat A (5 yrs) |
| 310229         | Double salts and mixtures of ammonium sulphate and ammonium nitrate (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of <= 10 kg)   | 31022900 |                              | 0        | Cat A (5 yrs) |
| 310230         | Ammonium nitrate, whether or not in aqueous solution (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31023000 |                              | 0        | Cat A (5 yrs) |
| 310240         | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances for use as fertilisers (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)   | 31024000 |                              | 0        | Cat A (5 yrs) |
| 310250         | Sodium nitrate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31025000 |                              | 0        | Cat A (5 yrs) |
| 310260         | Double salts and mixtures of calcium nitrate and ammonium nitrate (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31026000 |                              | 0        | Cat A (5 yrs) |
| 310280         | Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (excl. those in packages with a gross weight of <= 10 kg)  | 31028000 |                              | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket   |
|----------------|--|----------|------------------------------|----------|---------------|
| 310290         | Mineral or chemical nitrogen fertilisers (excl. urea; ammonium sulphate; ammonium nitrate; sodium nitrate; double salts and mixtures of ammonium nitrate with ammonium sulphate or calcium; mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution; mixtures of ammonium nitrate and calcium carbonate or other non-fertilising inorganic elements; in tablets or similar in packages <= 10 kg) | 31029000 |                              | 0        | Cat A (5 yrs) |
| 310311         | Superphosphates containing by weight => 35 % of diphosphorus pentaoxide "P2O5" (excl. such products in tablets or similar forms, or in packages with a gross weight of <= 10 kg)   | 31031100 |                              | 0        | Cat A (5 yrs) |
| 310319         | Superphosphates (excl. such products containing by weight => 35 % of diphosphorus pentaoxide, or in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31031900 |                              | 0        | Cat A (5 yrs) |
| 310390         | Mineral or chemical phosphatic fertilisers (excl. superphosphates, those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31039000 |                              | 0        | Cat A (5 yrs) |
| 310420         | Potassium chloride for use as fertiliser (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31042000 |                              | 0        | Cat A (5 yrs) |
| 310430         | Potassium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31043000 |                              | 0        | Cat A (5 yrs) |
| 310490         | Carnallite, sylvite and other crude natural potassium salts, potassium magnesium sulphate and mixtures of potassic fertilisers, e.g. mixtures of potassium chloride and potassium sulphate (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)   | 31049000 |                              | 0        | Cat A (5 yrs) |
| 310510         | Mineral or chemical fertilisers of animal or vegetable origin, in tablets or similar forms, or in packages with a gross weight of <= 10 kg   | 31051000 |                              | 0        | Cat A (5 yrs) |
| 310520         | Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)   | 31052000 |                              | 0        | Cat A (5 yrs) |
| 310530         | Diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31053000 |                              | 0        | Cat A (5 yrs) |
| 310540         | Ammonium dihydrogenorthophosphate "monoammonium phosphate", whether or not mixed with diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31054000 |                              | 0        | Cat A (5 yrs) |
| 310551         | Mineral or chemical fertilisers containing nitrates and phosphates (excl. ammonium dihydrogenorthophosphate "Monoammonium phosphate", diammonium hydrogenorthophosphate "Diammonium phosphate", and those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)   | 31055100 |                              | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 310559         | Mineral or chemical fertilisers containing the two fertilising elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" in tablets or similar forms, or in packages with a gross weight of <= 10 kg) | 31055900 |                              | 0        | Cat A (5 yrs)    |
| 310560         | Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)  | 31056000 |                              | 0        | Cat A (5 yrs)    |
| 310590         | Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium or one principal fertilising substance only, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)              | 31059000 |                              | 0        | Cat A (5 yrs)    |
| 320110         | Quebracho extract   | 32011000 |                              | 0,15     | Cat C (15 years) |
| 320120         | Wattle extract  | 32012000 |                              | 0,15     | Cat C (15 years) |
| 320190         | Tanning extracts of vegetable origin (excl. quebracho extract and wattle extract); tannins and their salts, ethers, esters and other derivatives (excl. organic or inorganic compounds of mercury whether or not chemically defined)  | 32019000 |                              | 0,15     | Cat C (15 years) |
| 320210         | Synthetic organic tanning substances  | 32021000 |                              | 0,15     | Cat C (15 years) |
| 320290         | Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning  | 32029000 |                              | 0,15     | Cat C (15 years) |
| 320300         | Colouring matter of vegetable or animal origin, incl. dye extracts (excl. animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)     | 32030000 |                              | 0        | Cat C (15 years) |
| 320411         | Synthetic organic disperse dyes; preparations based on synthetic organic disperse dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)   | 32041100 |                              | 0,15     | Cat C (15 years) |
| 320412         | Synthetic organic acid dyes, whether or not metallised, and synthetic organic mordant dyes; preparations based on synthetic organic acid or mordant dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)   | 32041200 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 320413         | Basic synthetic organic dyes; preparations based on basic synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)  | 32041300 |                              | 0,15     | Cat C (15 years) |
| 320414         | Direct synthetic organic dyes; preparations based on direct synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)  | 32041400 |                              | 0,15     | Cat C (15 years) |
| 320415         | Synthetic organic vat dyes, incl. those usable in that state as pigments; preparations based on synthetic organic vat dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)  | 32041500 |                              | 0,15     | Cat C (15 years) |
| 320416         | Synthetic organic reactive dyes; preparations based on synthetic organic reactive dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)  | 32041600 |                              | 0,15     | Cat C (15 years) |
| 320417         | Synthetic organic pigments; preparations based on synthetic organic pigments of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)  | 32041700 |                              | 0,15     | Cat C (15 years) |
| 320419         | Synthetic organic colouring matter (excl. disperse dyes, acid dyes, mordant dyes, basic dyes, direct dyes, vat dyes and reactive dyes and organic pigments); preparations of the kind used for colouring any materials or for the production of prepared colours, based thereon (excl. preparations in heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215); mixtures of colouring matter in subheading 3204.11 to 3204.19 | 32041900 |                              | 0,15     | Cat C (15 years) |
| 320420         | Synthetic organic products of a kind used as fluorescent brightening agents, whether or not chemically defined   | 32042000 |                              | 0,15     | Cat C (15 years) |
| 320490         | Synthetic organic products of a kind used as luminophores, whether or not chemically defined   | 32049000 |                              | 0,15     | Cat C (15 years) |
| 320500         | Colour lakes (other than Chinese or Japanese lacquer and paints); preparations based on colour lakes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)  | 32050000 |                              | 0,15     | Cat C (15 years) |
| 320611         | Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing $\geq$ 80% by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)   | 32061100 |                              | 0        | Cat A (5 yrs)    |
| 320619         | Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing $<$ 80% by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 32061900 |                              | 0,15     | Cat C (15 years) |

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| 320620         | Pigments and preparations of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations based on chromium compounds (excl. preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 and 3215)  | 32062000 |                              | 0        | Cat A (5 yrs)    |
| 320641         | Ultramarine and preparations based thereon of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)   | 32064100 |                              | 0,15     | Cat C (15 years) |
| 320642         | Lithopone and other pigments and preparations based on zinc sulphide of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)   | 32064200 |                              | 0,15     | Cat C (15 years) |
| 320649         | Inorganic or mineral colouring matter, n.e.s.; preparations based on inorganic or mineral colouring matter of a kind used for colouring any material or produce colorant preparations, n.e.s. (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215 and inorganic products of a kind used as luminophores) | 32064900 |                              | 0,15     | Cat C (15 years) |
| 320650         | Inorganic products of a kind used as luminophores, whether or not chemically defined  | 32065000 |                              | 0,15     | Cat C (15 years) |
| 320710         | Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry   | 32071000 |                              | 0        | Cat A (5 yrs)    |
| 320720         | Vitrifiable enamels and glazes, engobes "slips" and similar preparations of the kind used in the ceramic, enamelling or glass industry  | 32072000 |                              | 0,1      | Cat B (10 yrs)   |
| 320730         | Liquid lustres and similar preparations of the kind used in the ceramic, enamelling or glass industry   | 32073000 |                              | 0,1      | Cat B (10 yrs)   |
| 320740         | Glass frit and other glass in the form of powder, granules or flakes  | 32074000 |                              | 0,1      | Cat B (10 yrs)   |
| 320810         | Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non-aqueous medium; solutions based on polyesters in volatile organic solvents, containing > 50% solvent by weight   | 32081010 | Automotive Paints            | 0,15     | Cat E (excl.)    |
| 320810         | Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non-aqueous medium; solutions based on polyesters in volatile organic solvents, containing > 50% solvent by weight   | 32081020 | Marine Paints                | 0,15     | Cat E (excl.)    |
| 320810         | Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non-aqueous medium; solutions based on polyesters in volatile organic solvents, containing > 50% solvent by weight   | 32081090 | Other                        | 0,15     | Cat E (excl.)    |
| 320820         | Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium; solutions based on acrylic or vinyl polymers in volatile organic solvents, containing > 50% solvent by weight   | 32082010 | Automotive Paints            | 0,15     | Cat E (excl.)    |

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| 320820                | Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium; solutions based on acrylic or vinyl polymers in volatile organic solvents, containing > 50% solvent by weight   | 32082020        | Marine Paints                       | 0,15            | Cat E (excl.)      |
| 320820                | Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium; solutions based on acrylic or vinyl polymers in volatile organic solvents, containing > 50% solvent by weight   | 32082090        | Other                               | 0,15            | Cat E (excl.)      |
| 320890                | Paints and varnishes based, incl. enamels and lacquers, on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, and solutions of products of headings 3901 to 3913 in volatile organic solvents, containing > 50% solvent by weight (excl. those based on polyesters and acrylic or vinyl polymers and solutions of collodion) | 32089010        | Automotive Paints                   | 0,15            | Cat E (excl.)      |
| 320890                | Paints and varnishes based, incl. enamels and lacquers, on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, and solutions of products of headings 3901 to 3913 in volatile organic solvents, containing > 50% solvent by weight (excl. those based on polyesters and acrylic or vinyl polymers and solutions of collodion) | 32089020        | Marine Paints                       | 0,15            | Cat E (excl.)      |
| 320890                | Paints and varnishes based, incl. enamels and lacquers, on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, and solutions of products of headings 3901 to 3913 in volatile organic solvents, containing > 50% solvent by weight (excl. those based on polyesters and acrylic or vinyl polymers and solutions of collodion) | 32089090        | Other                               | 0,15            | Cat C (15 years)   |
| 320910                | Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium   | 32091000        |                                     | 0,15            | Cat E (excl.)      |
| 320990                | Paints and varnishes, incl. enamels and lacquers, based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium (excl. those based on acrylic or vinyl polymers)  | 32099000        |                                     | 0,15            | Cat E (excl.)      |
| 321000                | Paints and varnishes, incl. enamels, lacquers and distempers (excl. those based on synthetic polymers or chemically modified natural polymers); prepared water pigments of a kind used for finishing leather  | 32100000        |                                     | 0,15            | Cat E (excl.)      |
| 321100                | Prepared driers   | 32110000        |                                     | 0               | Cat C (15 years)   |
| 321210                | Stamping foils of a kind used in the printing of book bindings or hatband leather   | 32121000        |                                     | 0,1             | Cat B (10 yrs)     |

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| 321290         | Pigments, incl. metallic powders and flakes, dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints; colorants and other colouring matter, n.e.s. put up for retail sale  | 32129000 |  | 0        | Cat A (5 yrs)    |
| 321310         | Sets of artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages   | 32131000 |  | 0,15     | Cat C (15 years) |
| 321390         | Artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages (excl. those in sets)   | 32139000 |  | 0,15     | Cat C (15 years) |
| 321410         | Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings  | 32141000 |  | 0,15     | Cat C (15 years) |
| 321490         | Non-refractory surfacing preparations for facades, inside walls, floors, ceilings and the like  | 32149000 |  | 0,15     | Cat C (15 years) |
| 321511         | Black printing ink, whether or not concentrated or solid  | 32151100 |  | 0,03     | Cat C (15 years) |
| 321519         | Printing ink, whether or not concentrated or solid (excl. black ink)  | 32151900 |  | 0,03     | Cat C (15 years) |
| 321590         | Ink, whether or not concentrated or solid (excl. printing ink)  | 32159000 |  | 0,03     | Cat C (15 years) |
| 330112         | Oils of sweet and bitter orange, whether or not terpeneless, incl. concretes and absolutes (excl. orange-flower oil)  | 33011200 |  | 0,2      | Cat C (15 years) |
| 330113         | Oils of lemon, whether or not terpeneless, incl. concretes and absolutes  | 33011300 |  | 0,2      | Cat C (15 years) |
| 330119         | Essential oils of citrus fruit, whether or not terpeneless, incl. concretes and absolutes (excl. those of sweet and bitter orange and lemon)  | 33011900 |  | 0,2      | Cat C (15 years) |
| 330124         | Oils of peppermint "Mentha piperita", whether or not terpeneless, incl. concretes and absolutes   | 33012400 |  | 0,2      | Cat C (15 years) |
| 330125         | Oils of mints, whether or not terpeneless, incl. concretes and absolutes (excl. those of peppermint "Mentha piperita")  | 33012500 |  | 0,2      | Cat C (15 years) |
| 330129         | Essential oils, whether or not terpeneless, incl. concretes and absolutes (excl. those of citrus fruit and mint)  | 33012900 |  | 0,2      | Cat C (15 years) |
| 330130         | Resinoids   | 33013000 |  | 0,2      | Cat C (15 years) |
| 330190         | Extracted oleoresins; concentrates of essential oils in fats, fixed oils, waxes and the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aromatic aqueous distillates and aqueous solutions of essential oils | 33019020 | Of a kind principally manufactured for use on babies (Baby Oils) | 0        | Cat E (excl.)    |



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| 330190                | Extracted oleoresins; concentrates of essential oils in fats, fixed oils, waxes and the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aromatic aqueous distillates and aqueous solutions of essential oils                   | 33019090        | Other  | 0,2             | Cat C (15 years)   |
| 330210                | Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used in the food and drink industries; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages       | 33021000        |  | 0               | Cat A (5 yrs)      |
| 330290                | Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, based on one or more of these substances, of a kind used as raw materials in industry (excl. food or drink industries)  | 33029000        |  | 0,15            | Cat C (15 years)   |
| 330300                | Perfumes and toilet waters (excl. aftershave lotions, personal deodorants and hair lotions)   | 33030000        |  | 0,15            | Cat C (15 years)   |
| 330410                | Lip make-up preparations  | 33041000        |  | 0,15            | Cat C (15 years)   |
| 330420                | Eye make-up preparations  | 33042000        |  | 0,15            | Cat C (15 years)   |
| 330430                | Manicure or pedicure preparations   | 33043000        |  | 0,15            | Cat C (15 years)   |
| 330491                | Make-up or skin care powders, incl. baby powders, whether or not compressed (excl. medicaments)   | 33049110        | Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Powder)   | 0               | Cat C (15 years)   |
| 330491                | Make-up or skin care powders, incl. baby powders, whether or not compressed (excl. medicaments)   | 33049190        | Other  | 0,15            | Cat C (15 years)   |
| 330499                | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), incl. sunscreen or suntan preparations (excl. medicaments, lip and eye make-up preparations, manicure or pedicure preparations and make-up or skin care powders, incl. baby powders) | 33049910        | Of a kind principally manufactured for use on babies and i forms or packing for retail sale (Baby Lotions)   | 0               | Cat C (15 years)   |
| 330499                | Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), incl. sunscreen or suntan preparations (excl. medicaments, lip and eye make-up preparations, manicure or pedicure preparations and make-up or skin care powders, incl. baby powders) | 33049990        | Other  | 0,15            | Cat C (15 years)   |
| 330510                | Shampoos  | 33051010        | Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Shampoos) | 0               | Cat C (15 years)   |

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| 330510         | Shampoos   | 33051090 | Other                                    | 0,15     | Cat C (15 years) |
| 330520         | Preparations for permanent waving or straightening   | 33052000 |  | 0,15     | Cat C (15 years) |
| 330530         | Hair lacquers  | 33053000 |  | 0,15     | Cat C (15 years) |
| 330590         | Preparations for use on the hair (excl. shampoos, preparations for permanent waving or straightening and hair lacquers)  | 33059000 |  | 0,15     | Cat C (15 years) |
| 330610         | Dentifrices, incl. those used by dental practitioners  | 33061000 |  | 0        | Cat A (5 yrs)    |
| 330620         | Yarn used to clean between the teeth "dental floss", in individual retail packages   | 33062000 |  | 0        | Cat A (5 yrs)    |
| 330690         | Preparations for oral or dental hygiene, incl. denture fixative pastes and powders (excl. dentifrices and yarn used to clean between the teeth "dental floss")   | 33069000 |  | 0,15     | Cat C (15 years) |
| 330710         | Shaving preparations, incl. pre-shave and aftershave products  | 33071000 |  | 0,15     | Cat C (15 years) |
| 330720         | Personal deodorants and antiperspirants  | 33072000 |  | 0,15     | Cat C (15 years) |
| 330730         | Perfumed bath salts and other bath and shower preparations   | 33073000 |  | 0,15     | Cat C (15 years) |
| 330741         | "Agarbatti" and other odoriferous preparations which operate by burning  | 33074110 | Of a kind for use during religious rites | 0        | Cat A (5 yrs)    |
| 330741         | "Agarbatti" and other odoriferous preparations which operate by burning  | 33074190 | Other                                    | 0,15     | Cat C (15 years) |
| 330749         | Preparations for perfuming or deodorising rooms, incl. odoriferous preparations used during religious rites (excl. agarbatti and other odoriferous preparations which operate by burning)  | 33074900 |  | 0,15     | Cat C (15 years) |
| 330790         | Depilatories and other perfumery, toilet or cosmetic preparations, n.e.s.  | 33079000 |  | 0,15     | Cat C (15 years) |
| 340111         | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use, incl. medicated products | 34011110 | Medicated products                       | 0        | Cat E (excl.)    |
| 340111         | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use, incl. medicated products | 34011190 | Other                                    | 0,15     | Cat E (excl.)    |

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| 340119                | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)   | 34011910        | Of a kind principally manufactured for use on babies and in forms or packing for retail sale (Baby Soap) | 0               | Cat E (excl.)      |
| 340119                | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)   | 34011920        | Baby Wipes   | 0               | Cat E (excl.)      |
| 340119                | Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)   | 34011990        | Other  | 0,15            | Cat E (excl.)      |
| 340120                | Soap in the form of flakes, granules, powder, paste or in aqueous solution  | 34012000        |  | 0,15            | 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  | 34013010        | Of a kind principally manufactured for use on babies (Baby Bath Liquids or Creams)                       | 0               | 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  | 34013090        | Other  | 0,15            | Cat E (excl.)      |
| 340211                | Anionic organic surface-active agents, whether or not put up for retail sale (excl. soap)   | 34021100        |  | 0,15            | Cat C (15 years)   |
| 340212                | Cationic organic surface-active agents, whether or not put up for retail sale (excl. soap)  | 34021200        |  | 0,15            | Cat C (15 years)   |
| 340213                | Non-ionic organic surface-active agents, whether or not put up for retail sale (excl. soap)   | 34021300        |  | 0,15            | Cat C (15 years)   |
| 340219                | Organic surface-active agents, whether or not put up for retail sale (excl. anionic, cationic or non-ionic agents and soap)   | 34021900        |  | 0,15            | Cat C (15 years)   |
| 340220                | Surface-active preparations, washing preparations, auxiliary washing preparations and cleaning preparations put up for retail sale (excl. organic surface-active agents, soap and organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream)              | 34022000        |  | 0,15            | Cat C (15 years)   |
| 340290                | Surface-active preparations, washing preparations, incl. auxiliary washing preparations and cleaning preparations (excl. those put up for retail sale, organic surface-active agents, soap and organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream) | 34029000        |  | 0               | Cat A (5 yrs)      |

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| 340311                | Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, $\geq 70\%$ petroleum oil or bituminous mineral oil by weight)   | 34031100        |                                     | 0,15            | Cat C (15 years)   |
| 340319                | Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants and containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, $\geq 70\%$ of petroleum oil or bituminous mineral oil by weight and preparations for treating textiles, leather, furskins and other materials) | 34031900        |                                     | 0,15            | Cat C (15 years)   |
| 340391                | Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material not containing petroleum oil or bituminous mineral oil   | 34039100        |                                     | 0,15            | Cat C (15 years)   |
| 340399                | Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould-release preparations, based on lubricants but not containing petroleum oil or bituminous mineral oil (excl. preparations for the treatment of textiles, leather, furskins and other materials)  | 34039900        |                                     | 0,15            | Cat C (15 years)   |
| 340420                | Poly"oxyethylene" [polyethylene glycol] waxes  | 34042000        |                                     | 0,15            | Cat C (15 years)   |
| 340490                | Artificial waxes and prepared waxes (excl. poly"oxyethylene" [polyethylene glycol] waxes)  | 34049000        |                                     | 0,15            | Cat C (15 years)   |
| 340510                | Polishes, creams and similar preparations, for footwear or leather, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)   | 34051000        |                                     | 0,15            | Cat C (15 years)   |
| 340520                | Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)   | 34052000        |                                     | 0,15            | Cat C (15 years)   |
| 340530                | Polishes and similar preparations for coachwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404 and metal polishes)   | 34053000        |                                     | 0,15            | Cat C (15 years)   |
| 340540                | Scouring pastes and powders and other scouring preparations, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations  | 34054000        |                                     | 0,15            | Cat C (15 years)   |

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| 340590         | Glass or metal polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations   | 34059000 |                              | 0,15     | Cat C (15 years) |
| 340600         | Candles, tapers and the like  | 34060000 |                              | 0,15     | Cat C (15 years) |
| 340700         | Modelling pastes, incl. those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster "of calcined gypsum or calcium sulphate" | 34070000 |                              | 0,15     | Cat C (15 years) |
| 350110         | Casein  | 35011000 |                              | 0,15     | Cat C (15 years) |
| 350190         | Caseinates and other casein derivatives; casein glues (excl. those put up for retail sale as glue and weighing <= 1 kg, and organic or inorganic compounds of mercury whether or not chemically defined)  | 35019000 |                              | 0,15     | Cat C (15 years) |
| 350211         | Egg albumin, dried "e.g. in sheets, scales, flakes, powder"   | 35021100 |                              | 0,15     | Cat C (15 years) |
| 350219         | Egg albumin (excl. dried [e.g. in sheets, scales, flakes, powder])  | 35021900 |                              | 0,15     | Cat C (15 years) |
| 350220         | Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter  | 35022000 |                              | 0,15     | Cat C (15 years) |
| 350290         | Albumins, albuminates and other albumin derivatives (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter], and organic or inorganic compounds of mercury whether or not chemically defined)  | 35029000 |                              | 0,15     | Cat C (15 years) |
| 350300         | Gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin (excl. those packaged as glue for retail sale and weighing net <= 1 kg, and casein glues of heading 3501)  | 35030000 |                              | 0,15     | Cat C (15 years) |
| 350400         | Peptones and their derivatives; other protein substances and their derivatives, n.e.s.; hide powder, whether or not chromed (excl. organic or inorganic compounds of mercury whether or not chemically defined)   | 35040000 |                              | 0,15     | Cat C (15 years) |
| 350510         | Dextrins and other modified starches, e.g. pregelatinised or esterified starches  | 35051000 |                              | 0,15     | Cat C (15 years) |
| 350520         | Glues based on starches, dextrins or other modified starches (excl. those put up for retail sale and weighing net <= 1 kg)  | 35052000 |                              | 0        | Cat A (5 yrs)    |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 350610         | Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of <= 1 kg   | 35061000 |                              | 0,15     | Cat C (15 years) |
| 350691         | Adhesives based on polymers of headings 3901 to 3913 or on rubber (excl. put up for retail sale with a net weight of <= 1 kg)  | 35069100 |                              | 0,15     | Cat C (15 years) |
| 350699         | Glues, prepared, and other prepared adhesives, n.e.s.  | 35069900 |                              | 0,15     | Cat C (15 years) |
| 350710         | Rennet and concentrates thereof  | 35071000 |                              | 0,15     | Cat C (15 years) |
| 350790         | Enzymes and prepared enzymes, n.e.s. (excl. rennet and concentrates thereof)   | 35079000 |                              | 0,15     | Cat C (15 years) |
| 360100         | Propellant powders   | 36010000 |                              | 0        | Cat A (5 yrs)    |
| 360200         | Prepared explosives (excl. propellant powders)   | 36020000 |                              | 0        | Cat A (5 yrs)    |
| 360300         | Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators (excl. grenade detonators and cartridge cases, whether or not with percussion caps)   | 36030000 |                              | 0,15     | Cat C (15 years) |
| 360410         | Fireworks  | 36041000 |                              | 0,15     | Cat C (15 years) |
| 360490         | Signalling flares, rain rockets, fog signals and other pyrotechnic articles (excl. fireworks and cartridge blanks)   | 36049000 |                              | 0,15     | Cat C (15 years) |
| 360500         | Matches (excl. pyrotechnic articles of heading 3604)   | 36050000 |                              | 0,15     | Cat C (15 years) |
| 360610         | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, with a capacity of <= 300 cm <sup>3</sup>   | 36061000 |                              | 0,15     | Cat C (15 years) |
| 360690         | Ferro-cerium and other pyrophoric alloys in all forms; metaldehyde, hexamethylenetetramine and similar products in tablets, sticks or similar forms, for use as fuel; alcohol-based fuels and prepared fuels of a similar kind, whether solid or in paste form; resin torches, firelighters and the like | 36069000 |                              | 0,15     | Cat C (15 years) |
| 370110         | Photographic plates and film in the flat, sensitised, unexposed, for X-ray (excl. of paper, paperboard and textiles)   | 37011000 |                              | 0,15     | Cat C (15 years) |
| 370120         | Instant print film in the flat, sensitised, unexposed, whether or not in packs   | 37012000 |                              | 0,15     | Cat C (15 years) |
| 370130         | Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm  | 37013000 |                              | 0,15     | Cat C (15 years) |
| 370191         | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography "polychrome" (excl. instant print film)  | 37019100 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 370199                | Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film) | 37019900        |                                     | 0,15            | Cat C (15 years)   |
| 370210                | Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)  | 37021000        |                                     | 0,15            | Cat C (15 years)   |
| 370231                | Photographic film "incl. instant print film", in rolls, sensitised, unexposed, without perforations, width <= 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)  | 37023100        |                                     | 0,15            | Cat C (15 years)   |
| 370232                | Photographic film "incl. instant print film", in rolls, sensitised, unexposed, without perforations, width <= 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film)                        | 37023200        |                                     | 0,15            | Cat C (15 years)   |
| 370239                | Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film)             | 37023900        |                                     | 0,15            | Cat C (15 years)   |
| 370241                | Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)   | 37024100        |                                     | 0,15            | Cat C (15 years)   |
| 370242                | Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles)  | 37024200        |                                     | 0,15            | Cat C (15 years)   |
| 370243                | Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles)   | 37024300        |                                     | 0,15            | Cat C (15 years)   |
| 370244                | Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles)  | 37024400        |                                     | 0,15            | Cat C (15 years)   |
| 370252                | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width <= 16 mm (excl. of paper, paperboard or textiles)  | 37025200        |                                     | 0,15            | Cat C (15 years)   |
| 370253                | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm to 35 mm, length <= 30 m, for slides   | 37025300        |                                     | 0,15            | Cat C (15 years)   |
| 370254                | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but <= 35 mm, length <= 30 m (excl. of paper, paperboard and textiles; for slides)   | 37025400        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 370255                | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but <= 35 mm, length > 30 m (excl. of paper, paperboard and textiles; for slides)  | 37025500        |                                     | 0,15            | Cat C (15 years)   |
| 370256                | Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 35 mm (excl. that of paper, paperboard or textiles)  | 37025600        |                                     | 0,15            | Cat C (15 years)   |
| 370296                | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length <= 30 m (excl. of paper, paperboard and textiles; X-ray film)  | 37029600        |                                     | 0,15            | Cat C (15 years)   |
| 370297                | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length > 30 m (excl. of paper, paperboard and textiles; X-ray film)   | 37029700        |                                     | 0,15            | Cat C (15 years)   |
| 370298                | Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 35 mm (excl. of paper, paperboard and textiles; X-ray film)   | 37029800        |                                     | 0,15            | Cat C (15 years)   |
| 370310                | Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls > 610 mm wide   | 37031000        |                                     | 0,15            | Cat C (15 years)   |
| 370320                | Photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography "polychrome" (excl. products in rolls > 610 mm wide)  | 37032000        |                                     | 0,15            | Cat C (15 years)   |
| 370390                | Photographic paper, paperboard and textiles, sensitised, unexposed, for monochrome photography (excl. products in rolls > 610 mm wide)   | 37039000        |                                     | 0,15            | Cat C (15 years)   |
| 370400                | Photographic plates, film, paper, paperboard and textiles, exposed but not developed   | 37040000        |                                     | 0,15            | Cat C (15 years)   |
| 370500                | Photographic plates and film, exposed and developed (excl. products made of paper, paperboard or textiles, cinematographic film and ready-to-use printing plates)  | 37050000        |                                     | 0,15            | Cat C (15 years)   |
| 370610                | Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack, width >= 35 mm  | 37061000        |                                     | 0,15            | Cat C (15 years)   |
| 370690                | Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack, width < 35 mm   | 37069000        |                                     | 0,15            | Cat C (15 years)   |
| 370710                | Sensitising emulsions "for photographic uses"  | 37071000        |                                     | 0,15            | Cat C (15 years)   |
| 370790                | Preparation of chemicals for photographic uses, incl. unmixed products put up in measured portions or put up for retail sale in a form ready for use (excl. varnishes, glues, adhesives and similar preparations, sensitising emulsions and salts and precious-metal compounds etc. of heading 2843 to 2846) | 37079000        |                                     | 0,15            | Cat C (15 years)   |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level     | MFN Rate | iEPA Basket      |
|----------------|---|----------|----------------------------------|----------|------------------|
| 380110         | Artificial graphite (excl. retort graphite, retort carbon and goods of artificial graphite, incl. refractory materials based on artificial graphite)  | 38011000 |                                  | 0,15     | Cat C (15 years) |
| 380120         | Colloidal or semi-colloidal graphite  | 38012000 |                                  | 0,15     | Cat C (15 years) |
| 380130         | Carbonaceous pastes for electrodes and similar pastes for furnace linings   | 38013000 |                                  | 0,15     | Cat C (15 years) |
| 380190         | Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures (excl. carbonaceous pastes for electrodes and similar pastes for furnace linings)   | 38019000 |                                  | 0,15     | Cat C (15 years) |
| 380210         | Activated carbon (excl. medicaments or deodorant products for fridges, vehicles etc., put up for retail sale)   | 38021000 |                                  | 0,15     | Cat C (15 years) |
| 380290         | Activated kieselguhr and other activated natural mineral products; animal black, whether or not spent (excl. activated carbon, calcinated diatomite without the addition of sintering agents and activated chemical products)   | 38029000 |                                  | 0,15     | Cat C (15 years) |
| 380300         | Tall oil, whether or not refined  | 38030000 |                                  | 0,15     | Cat C (15 years) |
| 380400         | Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonates (excl. tall oil, sodium hydroxide "caustic soda" and sulphate pitch)  | 38040000 |                                  | 0,15     | Cat C (15 years) |
| 380510         | Gum, wood or sulphate turpentine oils   | 38051000 |                                  | 0,15     | Cat C (15 years) |
| 380590         | Crude dipentene; sulphite turpentine and other crude para-cymene; terpenic oils produced by the distillation or other treatment of coniferous woods (excl. gum turpentine, wood turpentine and sulphate turpentine)   | 38059000 |                                  | 0,15     | Cat C (15 years) |
| 380610         | Rosin and resin acids   | 38061000 |                                  | 0,15     | Cat C (15 years) |
| 380620         | Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excl. salts of rosin adducts)   | 38062010 | Resins used in paint manufacture | 0        | Cat B (10 yrs)   |
| 380620         | Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excl. salts of rosin adducts)   | 38062090 | Other                            | 0,15     | Cat C (15 years) |
| 380630         | Ester gums  | 38063000 |                                  | 0,15     | Cat C (15 years) |
| 380690         | Derivatives of rosin, incl. salts of rosin adducts, and of resin acids, light and heavy resin oils and modified natural resins obtained by heat treatment "run gums" (excl. salts of rosin, of resin acids or salts of derivatives of rosin or resin acids, and ester gums) | 38069000 |                                  | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 380700         | Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewer's pitch and similar preparations based on rosin, resin acids or vegetable pitch (excl. Burgundy pitch, yellow pitch, stearin pitch, fatty acid pitch, fatty tar and glycerin pitch)   | 38070000 |                              | 0,15     | Cat C (15 years) |
| 380852         | DDT "ISO" "clofenotane "INN"", in packings of a net weight content <= 300 g   | 38085200 |                              | 0        | Cat A (5 yrs)    |
| 380859         | Goods of heading 3808 containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); dieldrin (ISO, INN); 4,6-dinitro-o- cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta-and-octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds. Also dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO) | 38085900 |                              | 0        | Cat A (5 yrs)    |
| 380861         | Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO", in packings of a net weight content <= 300 g   | 38086100 |                              | 0        | Cat A (5 yrs)    |
| 380862         | Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO", in packings of a net weight content > 300 g but <= 7,5 kg  | 38086200 |                              | 0        | Cat A (5 yrs)    |
| 380869         | Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO" (excl. in packings of a net weight content <= 7,5 kg)   | 38086900 |                              | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 380891                | Insecticides, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheadings 3808.52 to 3808.69)  | 38089100        |                                     | 0               | Cat A (5 yrs)      |
| 380892                | Fungicides, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)  | 38089200        |                                     | 0               | Cat A (5 yrs)      |
| 380893                | Herbicides, anti-sprouting products and plant-growth regulators, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)   | 38089300        |                                     | 0               | Cat A (5 yrs)      |
| 380894                | Disinfectants, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)   | 38089400        |                                     | 0               | Cat A (5 yrs)      |
| 380899                | Rodenticides and other plant protection products put up for retail sale or as preparations or articles (excl. insecticides, fungicides, herbicides, disinfectants, and goods of subheading 3808.59)   | 38089900        |                                     | 0               | Cat A (5 yrs)      |
| 380910                | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., based on starch or derivatives thereof  | 38091000        |                                     | 0,15            | Cat C (15 years)   |
| 380991                | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the textile or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)  | 38099100        |                                     | 0,15            | Cat C (15 years)   |
| 380992                | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the paper or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)  | 38099200        |                                     | 0,15            | Cat C (15 years)   |
| 380993                | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the leather or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)  | 38099300        |                                     | 0,15            | Cat C (15 years)   |
| 381010                | Pickling preparations for metal surfaces; soldering, brazing or welding pastes and powders consisting of metal and other materials  | 38101000        |                                     | 0,15            | Cat C (15 years)   |
| 381090                | Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods (excl. soldering, brazing or welding powders and pastes consisting of metal and other materials, and welding electrodes or rods of base metals or metal carbides coated with fluxes) | 38109000        |                                     | 0,15            | Cat C (15 years)   |
| 381111                | Anti-knock preparations for motor fuels based on lead compounds   | 38111100        |                                     | 0,15            | Cat C (15 years)   |
| 381119                | Anti-knock preparations for motor fuels (excl. those based on lead compounds)   | 38111900        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 381121         | Prepared additives for oil lubricants containing petroleum oil or bituminous mineral oil  | 38112100 |                              | 0,15     | Cat C (15 years) |
| 381129         | Prepared additives for oil lubricants not containing petroleum oil or bituminous mineral oil  | 38112900 |                              | 0,15     | Cat C (15 years) |
| 381190         | Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils, incl. gasoline, or for other liquids used for the same purposes as mineral oils (excl. anti-knock preparations and oil lubricant additives) | 38119000 |                              | 0,15     | Cat C (15 years) |
| 381210         | Prepared rubber accelerators  | 38121000 |                              | 0,15     | Cat C (15 years) |
| 381220         | Compound plasticisers for rubber or plastics, n.e.s.  | 38122000 |                              | 0,15     | Cat C (15 years) |
| 381231         | Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline "TMQ"   | 38123100 |                              | 0,15     | Cat C (15 years) |
| 381239         | Anti-oxidising preparations and other compound stabilisers for rubber or plastics (excl. mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline "TMQ")   | 38123900 |                              | 0,15     | Cat C (15 years) |
| 381300         | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades (excl. full or empty fire-extinguishing devices, whether or not portable, unmixed chemically undefined products with fire-extinguishing properties in other forms)                           | 38130000 |                              | 0        | Cat A (5 yrs)    |
| 381400         | Organic composite solvents and thinners, n.e.s.; prepared paint or varnish removers (excl. nail varnish remover)  | 38140000 |                              | 0,15     | Cat C (15 years) |
| 381511         | Supported catalysts with nickel or a nickel compound as the active substance, n.e.s.  | 38151100 |                              | 0,15     | Cat C (15 years) |
| 381512         | Supported catalysts with precious metal or a precious-metal compound as the active substance, n.e.s.  | 38151200 |                              | 0,15     | Cat C (15 years) |
| 381519         | Supported catalysts, n.e.s. (excl. with precious metal, a precious-metal compound, nickel or a nickel compound as the active substance)   | 38151900 |                              | 0,15     | Cat C (15 years) |
| 381590         | Reaction initiators, reaction accelerators and catalytic preparations, n.e.s. (excl. rubber accelerators and supported catalysts)   | 38159000 |                              | 0,15     | Cat C (15 years) |
| 381600         | Refractory cements, mortars, concretes and similar compositions (excl. preparations based on graphite or other carbonaceous substances)   | 38160000 |                              | 0,15     | Cat C (15 years) |
| 381700         | Mixed alkylbenzenes and mixed alkyl-naphthalenes produced by the alkylation of benzene and naphthalene (excl. mixed isomers of cyclic hydrocarbons)   | 38170000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 381800         | Chemical elements and compounds doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, or cut into discs, wafers or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion)  | 38180000 |                              | 0,15     | Cat C (15 years) |
| 381900         | Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing petroleum oil or bituminous mineral oil, or containing < 70% petroleum oil or bituminous mineral oil by weight  | 38190000 |                              | 0,15     | Cat C (15 years) |
| 382000         | Anti-freezing preparations and prepared de-icing fluids (excl. prepared additives for mineral oils or other liquids used for the same purposes as mineral oils)   | 38200000 |                              | 0,15     | Cat C (15 years) |
| 382100         | Prepared culture media for the development or maintenance of micro-organisms "incl. viruses and the like" or of plant, human or animal cells  | 38210000 |                              | 0,15     | Cat C (15 years) |
| 382200         | Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, and certified reference materials (excl. compound diagnostic reagents designed to be administered to the patient, blood-grouping reagents, animal blood prepared for therapeutic, prophylactic or diagnostic uses and vaccines, toxins, cultures of micro-organisms and similar products) | 38220000 |                              | 0,15     | Cat C (15 years) |
| 382311         | Stearic acid, industrial  | 38231100 |                              | 0,15     | Cat C (15 years) |
| 382312         | Oleic acid, industrial  | 38231200 |                              | 0,15     | Cat C (15 years) |
| 382313         | Tall oil fatty acids, industrial  | 38231300 |                              | 0,15     | Cat C (15 years) |
| 382319         | Fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids)  | 38231900 |                              | 0,15     | Cat C (15 years) |
| 382370         | Fatty alcohols, industrial  | 38237000 |                              | 0,15     | Cat C (15 years) |
| 382410         | Prepared binders for foundry moulds or cores  | 38241000 |                              | 0,15     | Cat C (15 years) |
| 382430         | Non-agglomerated metal carbides mixed together or with metallic binders   | 38243000 |                              | 0,15     | Cat C (15 years) |
| 382440         | Prepared additives for cements, mortars or concretes  | 38244000 |                              | 0,15     | Cat C (15 years) |
| 382450         | Non-refractory mortars and concretes  | 38245000 |                              | 0,15     | Cat C (15 years) |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 382460                | Sorbitol (excl. D-glucitol [sorbitol])  | 38246000        |                                     | 0,15            | Cat C (15 years)   |
| 382460                | Sorbitol (excl. D-glucitol [sorbitol])  | 38246000        |                                     | 0,15            | Cat C (15 years)   |
| 382471                | Mixtures containing chlorofluorocarbons "CFCs", whether or not containing hydrochlorofluorocarbons "HCFCs", perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs"  | 38247100        |                                     | 0,15            | Cat C (15 years)   |
| 382472                | Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes  | 38247200        |                                     | 0,15            | Cat C (15 years)   |
| 382473                | Mixtures containing hydrobromofluorocarbons "HBFCs"   | 38247300        |                                     | 0,15            | Cat C (15 years)   |
| 382474                | Mixtures containing hydrochlorofluorocarbons "HCFCs", whether or not containing perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs", but not containing chlorofluorocarbons "CFCs"   | 38247400        |                                     | 0,15            | Cat C (15 years)   |
| 382475                | Mixtures containing carbon tetrachloride  | 38247500        |                                     | 0,15            | Cat C (15 years)   |
| 382476                | Mixtures containing 1,1,1-trichloroethane "methyl chloroform"   | 38247600        |                                     | 0,15            | Cat C (15 years)   |
| 382477                | Mixtures containing bromomethane "methyl bromide" or bromochloromethane   | 38247700        |                                     | 0,15            | Cat C (15 years)   |
| 382478                | Mixtures containing perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs", but not containing chlorofluorocarbons "CFCs" or hydrochlorofluorocarbons "HCFCs"   | 38247800        |                                     | 0,15            | Cat C (15 years)   |
| 382479                | Mixtures containing halogenated derivatives of methane, ethane or propane (excl. those of subheadings 3824.71.00 to 3824.78.00)   | 38247900        |                                     | 0,15            | Cat C (15 years)   |
| 382481                | Mixtures and preparations containing oxirane "ethylene oxide"   | 38248100        |                                     | 0,15            | Cat C (15 years)   |
| 382482                | Mixtures and preparations containing polychlorinated biphenyls "PCBs", polychlorinated terphenyls "PCTs" or polybrominated biphenyls "PBBs"   | 38248200        |                                     | 0,15            | Cat C (15 years)   |
| 382483                | Mixtures and preparations containing tris"2,3-dibromopropyl" phosphate  | 38248300        |                                     | 0,15            | Cat C (15 years)   |
| 382484                | Mixtures and preparations containing aldrin "ISO", camphechlor "ISO" "toxaphene", chlordane "ISO", chlordecone "ISO", DDT "ISO" "clofenotane" "INN", 1,1,1-trichloro-2,2-bis"p-chlorophenyl"ethane", dieldrin "ISO, INN", endosulfan "ISO", endrin "ISO", heptachlor "ISO" or mirex "ISO" | 38248400        |                                     | 0,15            | Cat C (15 years)   |
| 382485                | Mixtures and preparations containing 1,2,3,4,5,6-hexachlorocyclohexane "HCH "ISO"", including lindane "ISO, INN"  | 38248500        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 382486         | Mixtures and preparations containing pentachlorobenzene "ISO" or hexachlorobenzene "ISO"   | 38248600 |                              | 0,15     | Cat C (15 years) |
| 382487         | Mixtures and preparations containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride   | 38248700 |                              | 0,15     | Cat C (15 years) |
| 382488         | Mixtures and preparations containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers   | 38248800 |                              | 0,15     | Cat C (15 years) |
| 382491         | Mixtures and preparations consisting mainly of (5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate and bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate | 38249100 |                              | 0,15     | Cat C (15 years) |
| 382499         | Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.  | 38249910 | Correction Tape              | 0,15     | Cat C (15 years) |
| 382499         | Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.  | 38249990 | Other                        | 0,15     | Cat C (15 years) |
| 382510         | Municipal waste  | 38251000 |                              | 0,15     | Cat C (15 years) |
| 382520         | Sewage sludge  | 38252000 |                              | 0,15     | Cat C (15 years) |
| 382530         | Clinical waste   | 38253000 |                              | 0,15     | Cat C (15 years) |
| 382541         | Waste organic solvents, halogenated  | 38254100 |                              | 0,15     | Cat C (15 years) |
| 382549         | Waste organic solvents, non-halogenated  | 38254900 |                              | 0,15     | Cat C (15 years) |
| 382550         | Wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids   | 38255000 |                              | 0,15     | Cat C (15 years) |
| 382561         | Wastes from chemical or allied industries, mainly containing organic constituents (excl. anti-freeze fluids)   | 38256100 |                              | 0,15     | Cat C (15 years) |
| 382569         | Wastes from chemical or allied industries (excl. wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids and those mainly containing organic constituents)                              | 38256900 |                              | 0,15     | Cat C (15 years) |
| 382590         | Residual products of the chemical or allied industries, n.e.s. (excl. waste)   | 38259000 |                              | 0,15     | Cat C (15 years) |
| 382600         | Biodiesel and mixtures thereof, not containing or containing < 70 % by weight of petroleum oils or oils obtained from bituminous minerals  | 38260000 |                              | 0,15     | Cat C (15 years) |
| 390110         | Polyethylene with a specific gravity of < 0,94, in primary forms   | 39011000 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 390120                | Polyethylene with a specific gravity of $\geq 0,94$ , in primary forms  | 39012000        |                                     | 0,15            | Cat C (15 years)   |
| 390130                | Ethylene-vinyl acetate copolymers, in primary forms   | 39013000        |                                     | 0,15            | Cat C (15 years)   |
| 390140                | Ethylene-alpha-olefins copolymers, having a specific gravity of $< 0,94$ , in primary forms   | 39014000        |                                     | 0,15            | Cat C (15 years)   |
| 390190                | Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers)   | 39019000        |                                     | 0,15            | Cat C (15 years)   |
| 390210                | Polypropylene, in primary forms   | 39021000        |                                     | 0,15            | Cat C (15 years)   |
| 390220                | Polyisobutylene, in primary forms   | 39022000        |                                     | 0,15            | Cat C (15 years)   |
| 390230                | Propylene copolymers, in primary forms  | 39023000        |                                     | 0,15            | Cat C (15 years)   |
| 390290                | Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene and propylene copolymers)                 | 39029000        |                                     | 0,15            | Cat C (15 years)   |
| 390311                | Expansible polystyrene, in primary forms  | 39031100        |                                     | 0,15            | Cat C (15 years)   |
| 390319                | Polystyrene, in primary forms (excl. expansible)  | 39031900        |                                     | 0,15            | Cat C (15 years)   |
| 390320                | Styrene-acrylonitrile copolymers "SAN", in primary forms  | 39032000        |                                     | 0,15            | Cat C (15 years)   |
| 390330                | Acrylonitrile-butadiene-styrene copolymers "ABS", in primary forms  | 39033000        |                                     | 0,15            | Cat C (15 years)   |
| 390390                | Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS") | 39039000        |                                     | 0,15            | Cat C (15 years)   |
| 390410                | Poly"vinyl chloride", in primary forms, not mixed with any other substances   | 39041000        |                                     | 0,15            | Cat C (15 years)   |
| 390421                | Non-plasticised poly"vinyl chloride", in primary forms, mixed with other substances   | 39042100        |                                     | 0,15            | Cat C (15 years)   |
| 390422                | Plasticised poly"vinyl chloride", in primary forms, mixed with other substances   | 39042200        |                                     | 0,15            | Cat C (15 years)   |
| 390430                | Vinyl chloride-vinyl acetate copolymers, in primary forms   | 39043000        |                                     | 0,15            | Cat C (15 years)   |
| 390440                | Vinyl chloride copolymers, in primary forms (excl. vinyl chloride-vinyl acetate copolymers)   | 39044000        |                                     | 0,15            | Cat C (15 years)   |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 390450         | Vinylidene chloride polymers, in primary forms   | 39045000 |                              | 0,15     | Cat C (15 years) |
| 390461         | Polytetrafluoroethylene, in primary forms  | 39046100 |                              | 0,15     | Cat C (15 years) |
| 390469         | Fluoropolymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene)   | 39046900 |                              | 0,15     | Cat C (15 years) |
| 390490         | Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly"vinyl chloride", copolymers of vinyl chloride, polymers of vinyl chloride and fluoropolymers)  | 39049000 |                              | 0        | Cat C (15 years) |
| 390512         | Poly"vinyl acetate", in aqueous dispersion   | 39051200 |                              | 0,15     | Cat C (15 years) |
| 390519         | Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion)  | 39051900 |                              | 0,15     | Cat C (15 years) |
| 390521         | Vinyl acetate copolymers, in aqueous dispersion  | 39052100 |                              | 0,15     | Cat C (15 years) |
| 390529         | Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)   | 39052900 |                              | 0,15     | Cat C (15 years) |
| 390530         | Poly"vinyl alcohol", in primary forms, whether or not containing unhydrolyzed acetate groups   | 39053000 |                              | 0,15     | Cat C (15 years) |
| 390591         | Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)  | 39059100 |                              | 0,15     | Cat C (15 years) |
| 390599         | Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolised acetate groups) | 39059900 |                              | 0,15     | Cat C (15 years) |
| 390610         | Poly"methyl methacrylate", in primary forms  | 39061000 |                              | 0,15     | Cat C (15 years) |
| 390690         | Acrylic polymers, in primary forms (excl. poly"methyl methacrylate")   | 39069000 |                              | 0        | Cat A (5 yrs)    |
| 390710         | Polyacetals, in primary forms  | 39071000 |                              | 0,15     | Cat C (15 years) |
| 390720         | Polyethers, in primary forms (excl. polyacetals and goods of 3002 10)  | 39072000 |                              | 0,15     | Cat C (15 years) |
| 390730         | Epoxide resins, in primary forms   | 39073000 |                              | 0,15     | Cat C (15 years) |
| 390740         | Polycarbonates, in primary forms   | 39074000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 390750         | Alkyd resins, in primary forms   | 39075000 |                              | 0,15     | Cat C (15 years) |
| 390761         | Poly"ethylene terephthalate", in primary forms, having a viscosity number of $\geq 78$ ml/g  | 39076100 |                              | 0,15     | Cat C (15 years) |
| 390769         | Poly"ethylene terephthalate", in primary forms, having a viscosity number of $< 78$ ml/g   | 39076900 |                              | 0,15     | Cat C (15 years) |
| 390770         | Poly"lactic acid", in primary forms  | 39077000 |                              | 0,15     | Cat C (15 years) |
| 390791         | Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins, poly"ethylene terephthalate" and poly"lactic acid") | 39079100 |                              | 0,15     | Cat C (15 years) |
| 390799         | Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins, poly"ethylene terephthalate" and poly"lactic acid")                               | 39079900 |                              | 0,15     | Cat C (15 years) |
| 390810         | Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms   | 39081000 |                              | 0,15     | Cat C (15 years) |
| 390890         | Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12)   | 39089000 |                              | 0,15     | Cat C (15 years) |
| 390910         | Urea resins and thiourea resins, in primary forms  | 39091000 |                              | 0,15     | Cat C (15 years) |
| 390920         | Melamine resins, in primary forms  | 39092000 |                              | 0,15     | Cat C (15 years) |
| 390931         | Poly"methylen phenyl isocyanate" "crude MDI, polymeric MDI", in primary forms  | 39093100 |                              | 0,15     | Cat C (15 years) |
| 390939         | Amino-resins, in primary forms (excl. urea, thiourea and melamine resins and MDI)  | 39093900 |                              | 0,15     | Cat C (15 years) |
| 390940         | Phenolic resins, in primary forms  | 39094000 |                              | 0,15     | Cat C (15 years) |
| 390950         | Polyurethanes, in primary forms  | 39095000 |                              | 0,15     | Cat C (15 years) |
| 391000         | Silicones in primary forms   | 39100000 |                              | 0,15     | Cat C (15 years) |
| 391110         | Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms  | 39111000 |                              | 0,15     | Cat C (15 years) |
| 391190         | Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms                                     | 39119000 |                              | 0,15     | Cat C (15 years) |
| 391211         | Non-plasticised cellulose acetates, in primary forms   | 39121100 |                              | 0,15     | Cat C (15 years) |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 391212                | Plasticised cellulose acetates, in primary forms   | 39121200        |                                     | 0,15            | Cat C (15 years)   |
| 391220                | Cellulose nitrates, incl. collodions, in primary forms   | 39122000        |                                     | 0,15            | Cat C (15 years)   |
| 391231                | Carboxymethylcellulose and its salts, in primary forms   | 39123100        |                                     | 0,15            | Cat C (15 years)   |
| 391239                | Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts)  | 39123900        |                                     | 0,15            | Cat C (15 years)   |
| 391290                | Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers)   | 39129000        |                                     | 0,15            | Cat C (15 years)   |
| 391310                | Alginic acid, its salts and esters, in primary forms   | 39131000        |                                     | 0,15            | Cat C (15 years)   |
| 391390                | Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters)                                 | 39139000        |                                     | 0,15            | Cat C (15 years)   |
| 391400                | Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms   | 39140000        |                                     | 0,15            | Cat C (15 years)   |
| 391510                | Waste, parings and scrap, of polymers of ethylene  | 39151000        |                                     | 0,15            | Cat C (15 years)   |
| 391520                | Waste, parings and scrap, of polymers of styrene   | 39152000        |                                     | 0,15            | Cat C (15 years)   |
| 391530                | Waste, parings and scrap, of polymers of vinyl chloride  | 39153000        |                                     | 0,15            | Cat C (15 years)   |
| 391590                | Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride)  | 39159000        |                                     | 0,15            | Cat C (15 years)   |
| 391610                | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked   | 39161000        |                                     | 0,15            | Cat C (15 years)   |
| 391620                | Monofilament with any cross-sectional dimension of > 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride                                      | 39162000        |                                     | 0,15            | Cat C (15 years)   |
| 391690                | Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride) | 39169000        |                                     | 0,15            | Cat C (15 years)   |
| 391710                | Artificial guts "sausage casings" of hardened protein or cellulose materials   | 39171000        |                                     | 0               | Cat A (5 yrs)      |
| 391721                | Rigid tubes, pipes and hoses, of polymers of ethylene  | 39172100        |                                     | 0               | Cat A (5 yrs)      |
| 391722                | Rigid tubes, pipes and hoses of polymers of propylene  | 39172200        |                                     | 0               | Cat A (5 yrs)      |
| 391723                | Rigid tubes, pipes and hoses, of polymers of vinyl chloride  | 39172300        |                                     | 0               | Cat A (5 yrs)      |

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| 391729         | Rigid tubes, pipes and hoses, of plastics (excl. those of polymers of ethylene, propylene and vinyl chloride)   | 39172900 |                                      | 0        | Cat A (5 yrs)    |
| 391731         | Flexible tubes, pipes and hoses, of plastics, burst pressure $\geq 27,6$ MPa  | 39173100 |                                      | 0        | Cat A (5 yrs)    |
| 391732         | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings  | 39173200 |                                      | 0,15     | Cat C (15 years) |
| 391733         | Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors  | 39173300 |                                      | 0,15     | Cat C (15 years) |
| 391739         | Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of $\geq 27,6$ MPa)  | 39173900 |                                      | 0,15     | Cat C (15 years) |
| 391740         | Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses   | 39174000 |                                      | 0,15     | Cat C (15 years) |
| 391810         | Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of $\geq 45$ cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design- printed or otherwise decorated", of polymers of vinyl chloride                           | 39181000 |                                      | 0,15     | Cat C (15 years) |
| 391890         | Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of $\geq 45$ cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride) | 39189000 |                                      | 0,15     | Cat C (15 years) |
| 391910         | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls $\leq 20$ cm wide  | 39191010 | Sheets of a kind used to cover books | 0,15     | Cat C (15 years) |
| 391910         | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls $\leq 20$ cm wide  | 39191090 | Other                                | 0,15     | Cat C (15 years) |
| 391990         | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls $> 20$ cm wide (excl. floor, wall and ceiling coverings of heading 3918)  | 39199010 | Sheets of a kind used to cover books | 0,15     | Cat C (15 years) |
| 391990         | Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls $> 20$ cm wide (excl. floor, wall and ceiling coverings of heading 3918)  | 39199090 | Other                                | 0,15     | Cat C (15 years) |
| 392010         | Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 39201000 |                                      | 0,15     | Cat C (15 years) |

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| 392020                | Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)   | 39202000        |                                     | 0,15            | Cat C (15 years)   |
| 392030                | Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 39203000        |                                     | 0,15            | Cat C (15 years)   |
| 392043                | Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $\geq$ 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918) | 39204300        |                                     | 0,15            | Cat C (15 years)   |
| 392049                | Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight $<$ 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)    | 39204900        |                                     | 0,15            | Cat C (15 years)   |
| 392051                | Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 39205100        |                                     | 0,15            | Cat C (15 years)   |
| 392059                | Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                       | 39205900        |                                     | 0,15            | Cat C (15 years)   |
| 392061                | Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                         | 39206100        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|--|-----------------|--|-----------------|--------------------|
| 392062                | Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)               | 39206200        |  | 0,15            | Cat C (15 years)   |
| 392063                | Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)                     | 39206300        |  | 0,15            | Cat C (15 years)   |
| 392069                | Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918) | 39206900        |  | 0,15            | Cat C (15 years)   |
| 392071                | Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)  | 39207100        |  | 0,15            | Cat C (15 years)   |
| 392073                | Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)   | 39207300        |  | 0,15            | Cat C (15 years)   |
| 392079                | Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918)                              | 39207900        |  | 0,15            | Cat C (15 years)   |
| 392091                | Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 39209110        | Polythene for use on construction works or floor grating | 0,15            | Cat C (15 years)   |

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| 392091                | Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 39209190        | Other                               | 0,15            | Cat C (15 years)   |
| 392092                | Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)   | 39209200        |                                     | 0,15            | Cat C (15 years)   |
| 392093                | Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)   | 39209300        |                                     | 0,15            | Cat C (15 years)   |
| 392094                | Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 39209400        |                                     | 0,15            | Cat C (15 years)   |
| 392099                | Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30) | 39209900        |                                     | 0,15            | Cat C (15 years)   |
| 392111                | Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)  | 39211100        |                                     | 0,15            | Cat C (15 years)   |
| 392112                | Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)   | 39211200        |                                     | 0,15            | Cat C (15 years)   |

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| 392113                | Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)  | 39211300        |                                     | 0,15            | Cat C (15 years)   |
| 392114                | Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)  | 39211400        |                                     | 0,15            | Cat C (15 years)   |
| 392119                | Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30) | 39211900        |                                     | 0               | Cat A (5 yrs)      |
| 392190                | Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)  | 39219000        |                                     | 0,15            | Cat C (15 years)   |
| 392210                | Baths, shower-baths, sinks and washbasins, of plastics   | 39221000        |                                     | 0,15            | Cat C (15 years)   |
| 392220                | Lavatory seats and covers, of plastics   | 39222000        |                                     | 0,15            | Cat C (15 years)   |
| 392290                | Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, washbasins, lavatory seats and covers)  | 39229000        |                                     | 0,15            | Cat C (15 years)   |
| 392310                | Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics  | 39231000        |                                     | 0               | Cat A (5 yrs)      |
| 392321                | Sacks and bags, incl. cones, of polymers of ethylene   | 39232100        |                                     | 0,15            | Cat C (15 years)   |
| 392329                | Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene)   | 39232900        |                                     | 0,15            | Cat C (15 years)   |
| 392330                | Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics  | 39233000        |                                     | 0               | Cat A (5 yrs)      |
| 392340                | Spools, cops, bobbins and similar supports, of plastics  | 39234000        |                                     | 0,15            | Cat C (15 years)   |
| 392350                | Stoppers, lids, caps and other closures, of plastics   | 39235000        |                                     | 0               | Cat A (5 yrs)      |



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| 392390         | Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures)   | 39239000 |  | 0,15     | Cat C (15 years) |
| 392410         | Tableware and kitchenware, of plastics  | 39241000 |  | 0,15     | Cat C (15 years) |
| 392490         | Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)   | 39249010 | Teats (nursing nipples)                | 0        | Cat C (15 years) |
| 392490         | Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)   | 39249090 | Other                                  | 0,15     | Cat C (15 years) |
| 392510         | Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l   | 39251000 |  | 0        | Cat C (15 years) |
| 392520         | Doors, windows and their frames and thresholds for doors, of plastics   | 39252000 |  | 0,15     | Cat C (15 years) |
| 392530         | Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)  | 39253000 |  | 0,15     | Cat C (15 years) |
| 392590         | Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastics; gutters and accessories of plastics; railings, fences and similar barriers, of plastics; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastics; architectural ornaments, e.g. friezes, of plastics; fittings and similar products for permanent mounting on buildings, of plastics | 39259010 | Guttering,downpipe,ridging and roofing | 0        | Cat A (5 yrs)    |
| 392590         | Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastics; gutters and accessories of plastics; railings, fences and similar barriers, of plastics; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastics; architectural ornaments, e.g. friezes, of plastics; fittings and similar products for permanent mounting on buildings, of plastics | 39259090 | Other                                  | 0,15     | Cat C (15 years) |
| 392610         | Office or school supplies, of plastics, n.e.s.  | 39261000 |  | 0,15     | Cat C (15 years) |
| 392620         | Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts (excl. goods of 9619)  | 39262000 |  | 0,15     | Cat C (15 years) |
| 392630         | Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings)  | 39263000 |  | 0,15     | Cat C (15 years) |
| 392640         | Statuettes and other ornamental articles, of plastics   | 39264000 |  | 0,15     | Cat C (15 years) |

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| 392690                | Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excl. goods of 9619)   | 39269000        |                                     | 0               | Cat A (5 yrs)      |
| 400110                | Natural rubber latex, whether or not prevulcanised  | 40011000        |                                     | 0,15            | Cat C (15 years)   |
| 400121                | Smoked sheets of natural rubber   | 40012100        |                                     | 0,15            | Cat C (15 years)   |
| 400122                | Technically specified natural rubber "TSNR"   | 40012200        |                                     | 0,15            | Cat C (15 years)   |
| 400129                | Natural rubber in primary forms or in plates, sheets or strip (excl. smoked sheets, technically specified natural rubber "TSNR" and natural rubber latex, whether or not prevulcanised) | 40012900        |                                     | 0,15            | Cat C (15 years)   |
| 400130                | Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip (excl. natural rubber, whether or not prevulcanised)                     | 40013000        |                                     | 0,15            | Cat C (15 years)   |
| 400211                | Styrene-butadiene rubber latex "SBR"; carboxylated styrene-butadiene rubber latex "XSBR"  | 40021100        |                                     | 0,15            | Cat C (15 years)   |
| 400219                | Styrene-butadiene rubber "SBR"; carboxylated styrene-butadiene rubber "XSBR", in primary forms or in plates, sheets or strip (excl. latex)  | 40021900        |                                     | 0,15            | Cat C (15 years)   |
| 400220                | Butadiene rubber "BR", in primary forms or in plates, sheets or strip   | 40022000        |                                     | 0,15            | Cat C (15 years)   |
| 400231                | Isobutylene isoprene rubber "IIR", in primary forms or in plates, sheets or strip   | 40023100        |                                     | 0,15            | Cat C (15 years)   |
| 400239                | Halo-isobutene-isoprene rubber "CIIR" or "BIIR", in primary forms or in plates, sheets or strip   | 40023900        |                                     | 0,15            | Cat C (15 years)   |
| 400241                | Chloroprene latex "chlorobutadiene rubber, CR"  | 40024100        |                                     | 0,15            | Cat C (15 years)   |
| 400249                | Chloroprene "chlorobutadiene rubber, CR", in primary forms or in plates, sheets or strip (excl. latex)  | 40024900        |                                     | 0,15            | Cat C (15 years)   |
| 400251                | Latex of acrylonitrile-butadiene rubber "NBR"   | 40025100        |                                     | 0,15            | Cat C (15 years)   |
| 400259                | Acrylonitrile-butadiene rubber "NBR", in primary forms or in plates, sheets or strip (excl. latex)  | 40025900        |                                     | 0,15            | Cat C (15 years)   |
| 400260                | Isoprene rubber "IR", in primary forms or in plates, sheets or strip  | 40026000        |                                     | 0,15            | Cat C (15 years)   |
| 400270                | Ethylene-propylene diene rubber "EPDM", non-conjugated, in primary forms or in plates, sheets or strip  | 40027000        |                                     | 0,15            | Cat C (15 years)   |

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| 400280                | Mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, in primary forms or in plates, sheets or strip  | 40028000        |                                     | 0,15            | Cat C (15 years)   |
| 400291                | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM")        | 40029100        |                                     | 0,15            | Cat C (15 years)   |
| 400299                | Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. latex, styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM") | 40029900        |                                     | 0,15            | Cat C (15 years)   |
| 400300                | Reclaimed rubber in primary forms or in plates, sheets or strip  | 40030000        |                                     | 0,15            | Cat C (15 years)   |
| 400400                | Waste, parings and scrap of soft rubber and powders and granules obtained therefrom  | 40040000        |                                     | 0,15            | Cat C (15 years)   |
| 400510                | Rubber, unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip   | 40051000        |                                     | 0,15            | Cat C (15 years)   |
| 400520                | Compounded rubber, unvulcanised, in the form of solutions or dispersions (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)  | 40052000        |                                     | 0,15            | Cat C (15 years)   |
| 400591                | Compounded rubber, unvulcanised, in the form of plates, sheets or strip (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)   | 40059100        |                                     | 0,15            | Cat C (15 years)   |
| 400599                | Compounded, unvulcanised rubber in primary forms (excl. solutions and dispersions, those containing carbon black or silica, mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, and those in the form of plates, sheets or strip)   | 40059900        |                                     | 0,15            | Cat C (15 years)   |
| 400610                | 'Camel-back' strips of unvulcanised rubber, for retreading rubber tyres  | 40061000        |                                     | 0,15            | Cat C (15 years)   |

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| 400690                | Rods, bars, tubes, profiles and other forms of unvulcanised rubber, incl. mixed rubber, and articles of unvulcanised rubber, incl. mixed rubber (excl. plates, sheets and strip which, apart from basic surface-working, have not been cut, or have merely been cut into square or rectangular shapes, and 'camel-back' strips) | 40069000        |                                     | 0,15            | Cat C (15 years)   |
| 400700                | Vulcanised rubber thread and cord (excl. ungimped single thread with a diameter of > 5 mm and textiles combined with rubber thread, e.g. textile-covered thread and cord)   | 40070000        |                                     | 0,15            | Cat C (15 years)   |
| 400811                | Plates, sheets and strip of cellular rubber   | 40081100        |                                     | 0,15            | Cat C (15 years)   |
| 400819                | Rods and profile shapes, of cellular rubber   | 40081900        |                                     | 0,15            | Cat C (15 years)   |
| 400821                | Plates, sheets and strip, of non-cellular rubber  | 40082100        |                                     | 0,15            | Cat C (15 years)   |
| 400829                | Rods, tubes and profile shapes, of non-cellular rubber  | 40082900        |                                     | 0,15            | Cat C (15 years)   |
| 400911                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, without fittings   | 40091100        |                                     | 0,15            | Cat C (15 years)   |
| 400912                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, with fittings  | 40091200        |                                     | 0,15            | Cat C (15 years)   |
| 400921                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, without fittings  | 40092100        |                                     | 0,15            | Cat C (15 years)   |
| 400922                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, with fittings   | 40092200        |                                     | 0,15            | Cat C (15 years)   |
| 400931                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, without fittings  | 40093100        |                                     | 0,15            | Cat C (15 years)   |
| 400932                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, with fittings   | 40093200        |                                     | 0,15            | Cat C (15 years)   |
| 400941                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, without fittings   | 40094100        |                                     | 0,15            | Cat C (15 years)   |
| 400942                | Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, with fittings  | 40094200        |                                     | 0,15            | Cat C (15 years)   |
| 401011                | Conveyor belts or belting, of vulcanised rubber, reinforced only with metal   | 40101100        |                                     | 0,15            | Cat C (15 years)   |
| 401012                | Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials   | 40101200        |                                     | 0,15            | Cat C (15 years)   |

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| 401019                | Conveyor belts or belting, of vulcanised rubber (excl. reinforced only with metal or only with textile materials)  | 40101900        |                                     | 0,15            | Cat C (15 years)   |
| 401031                | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 60 cm but <= 180 cm   | 40103100        |                                     | 0,15            | Cat C (15 years)   |
| 401032                | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 60 cm but <= 180 cm (excl. V-ribbed)  | 40103200        |                                     | 0,15            | Cat C (15 years)   |
| 401033                | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 180 cm but <= 240 cm  | 40103300        |                                     | 0,15            | Cat C (15 years)   |
| 401034                | Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 180 cm but <= 240 cm (excl. V-ribbed)   | 40103400        |                                     | 0,15            | Cat C (15 years)   |
| 401035                | Endless synchronous belts, of vulcanised rubber, of an outside circumference > 60 cm but <= 150 cm   | 40103500        |                                     | 0,15            | Cat C (15 years)   |
| 401036                | Endless synchronous belts, of vulcanised rubber, of an outside circumference > 150 cm but <= 198 cm  | 40103600        |                                     | 0,15            | Cat C (15 years)   |
| 401039                | Transmission belts or belting, of vulcanised rubber (excl. endless transmission belts of trapezoidal cross-section "V-belts", V-ribbed, of an outside circumference > 60 cm but <= 240 cm and endless synchronous belts of an outside circumference > 60 cm but <= 198 cm) | 40103900        |                                     | 0,15            | Cat C (15 years)   |
| 401110                | New pneumatic tyres, of rubber, of a kind used for motor cars, incl. station wagons and racing cars  | 40111000        |                                     | 0,2             | Cat C (15 years)   |
| 401120                | New pneumatic tyres, of rubber, of a kind used for buses and lorries (excl. tyres with lug, corner or similar treads)  | 40112000        |                                     | 0,15            | Cat C (15 years)   |
| 401130                | New pneumatic tyres, of rubber, of a kind used for aircraft  | 40113000        |                                     | 0,15            | Cat C (15 years)   |
| 401140                | New pneumatic tyres, of rubber, of a kind used for motorcycles   | 40114000        |                                     | 0,2             | Cat C (15 years)   |
| 401150                | New pneumatic tyres, of rubber, of a kind used for bicycles  | 40115000        |                                     | 0,15            | Cat C (15 years)   |
| 401170                | New pneumatic tyres, of rubber, of a kind used on agricultural or forestry vehicles and machines   | 40117000        |                                     | 0,2             | Cat C (15 years)   |
| 401180                | New pneumatic tyres, of rubber, of a kind used on construction, mining or industrial handling vehicles and machines  | 40118000        |                                     | 0,2             | Cat C (15 years)   |

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| 401190         | New pneumatic tyres, of rubber (excl. of a kind used on agricultural, forestry, construction, mining or industrial handling vehicles and machines, for motor cars, station wagons, racing cars, buses, lorries, aircraft, motorcycles and bicycles)        | 40119000 |   | 0,15     | Cat C (15 years) |
| 401211         | Retreaded pneumatic tyres, of rubber, of a kind used on motor cars "incl. station wagons and racing cars"  | 40121100 |   | 0,2      | Cat C (15 years) |
| 401212         | Retreaded pneumatic tyres, of rubber, of a kind used on buses or lorries   | 40121200 |   | 0,2      | Cat C (15 years) |
| 401213         | Retreaded pneumatic tyres, of rubber, of a kind used on aircraft   | 40121300 |   | 0,15     | Cat C (15 years) |
| 401219         | Retreaded pneumatic tyres, of rubber (excl. of a kind used on motor cars, station wagons, racing cars, buses, lorries and aircraft)  | 40121910 | For use on bicycles and other cycles of 87.12 | 0,15     | Cat C (15 years) |
| 401219         | Retreaded pneumatic tyres, of rubber (excl. of a kind used on motor cars, station wagons, racing cars, buses, lorries and aircraft)  | 40121920 | Herring-bone or similar for agricultural use  | 0,2      | Cat C (15 years) |
| 401219         | Retreaded pneumatic tyres, of rubber (excl. of a kind used on motor cars, station wagons, racing cars, buses, lorries and aircraft)  | 40121990 | Other   | 0,2      | Cat C (15 years) |
| 401220         | Used pneumatic tyres of rubber   | 40122010 | For use on bicycles and other cycles of 87.12 | 0,15     | Cat C (15 years) |
| 401220         | Used pneumatic tyres of rubber   | 40122020 | Herring-bone or similar for agricultural use  | 0,2      | Cat E (excl.)    |
| 401220         | Used pneumatic tyres of rubber   | 40122090 | Other   | 0,2      | Cat E (excl.)    |
| 401290         | Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber  | 40129010 | For use on bicycles and other cycles of 87.12 | 0,15     | Cat E (excl.)    |
| 401290         | Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber  | 40129020 | Herring-bone or similar for agricultural use  | 0,2      | Cat E (excl.)    |
| 401290         | Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber  | 40129090 | Other   | 0,2      | Cat E (excl.)    |
| 401310         | Inner tubes, of rubber, of a kind used on motor cars, incl. station wagons and racing cars, buses and lorries  | 40131000 |   | 0,2      | Cat E (excl.)    |
| 401320         | Inner tubes, of rubber, of a kind used for bicycles  | 40132000 |   | 0,15     | Cat E (excl.)    |
| 401390         | Inner tubes, of rubber (excl. those of a kind used on motor cars, incl. station wagons and racing cars, buses, lorries and bicycles)   | 40139000 |   | 0,2      | Cat E (excl.)    |
| 401410         | Sheath contraceptives, of vulcanised rubber (excl. hard rubber)  | 40141000 |   | 0        | Cat A (5 yrs)    |
| 401490         | Hygienic or pharmaceutical articles, incl. teats, of vulcanised rubber (excl. hard rubber), with or without fittings of hard rubber, n.e.s. (excl. sheath contraceptives and articles of apparel and clothing accessories, incl. gloves, for all purposes) | 40149000 |   | 0        | Cat E (excl.)    |
| 401511         | Surgical gloves, of vulcanised rubber (excl. fingerstalls)   | 40151100 |   | 0,2      | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 401519         | Gloves, mittens and mitts, of vulcanised rubber (excl. surgical gloves)   | 40151900 |                              | 0,2      | Cat C (15 years) |
| 401590         | Articles of apparel and clothing accessories, for all purposes, of vulcanised rubber (excl. hard rubber and footwear and headgear and parts thereof, and gloves, mittens and mitts)   | 40159000 |                              | 0,2      | Cat C (15 years) |
| 401610         | Articles of cellular rubber, n.e.s.   | 40161000 |                              | 0,15     | Cat E (excl.)    |
| 401691         | Floor coverings and mats, of vulcanised rubber (excl. hard rubber), with chamfered sides, rounded corners or shaped edges or otherwise worked (excl. those simply cut to rectangular or square shape and goods of cellular rubber)  | 40169100 |                              | 0,15     | Cat C (15 years) |
| 401692         | Erasers, of vulcanised rubber (excl. hard rubber), conditioned (excl. those simply cut to rectangular or square shape)  | 40169200 |                              | 0,15     | Cat C (15 years) |
| 401693         | Gaskets, washers and other seals, of vulcanised rubber (excl. hard rubber and those of cellular rubber)   | 40169300 |                              | 0,15     | Cat C (15 years) |
| 401694         | Boat or dock fenders, whether or not inflatable, of vulcanised rubber (excl. hard rubber and those of cellular rubber)  | 40169400 |                              | 0,15     | Cat C (15 years) |
| 401695         | Inflatable mattresses and cushions and other inflatable articles, of vulcanised rubber (excl. hard rubber and fenders, boats, rafts and other floating devices, and hygienic or pharmaceutical articles)  | 40169500 |                              | 0,15     | Cat C (15 years) |
| 401699         | Articles of vulcanised rubber (excl. hard rubber), n.e.s.   | 40169900 |                              | 0,15     | Cat C (15 years) |
| 401700         | Hard rubber, e.g. ebonite, in all forms, incl. waste and scrap; articles of hard rubber, n.e.s.   | 40170000 |                              | 0,15     | Cat C (15 years) |
| 410120         | Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 8 kg when simply dried, <= 10 kg when dry-salted, or <= 16 kg when fresh, wet-salted or otherwise preserved (excl. tanned, parchment-dressed or further prepared)  | 41012000 |                              | 0        | Cat A (5 yrs)    |
| 410150         | Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, fresh, or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)   | 41015000 |                              | 0        | Cat A (5 yrs)    |
| 410190         | Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or otherwise preserved, and whole raw hides and skins of a weight per skin > 8 kg but < 16 kg when simply dried and > 10 kg but < 16 kg when dry-salted (excl. tanned, parchment-dressed or further prepared) | 41019000 |                              | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 410210                | Raw skins of sheep or lambs, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)                            | 41021000        |                                     | 0               | Cat A (5 yrs)      |
| 410221                | Raw skins of sheep or lambs, without wool on, pickled, whether or not split   | 41022100        |                                     | 0               | Cat A (5 yrs)      |
| 410229                | Raw skins of sheep or lambs, without wool on, fresh or salted, dried, limed or otherwise preserved, whether or not split (excl. pickled, tanned, parchment-dressed or further prepared)   | 41022900        |                                     | 0               | Cat A (5 yrs)      |
| 410320                | Raw hides and skins of reptiles, fresh or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)  | 41032000        |                                     | 0               | Cat A (5 yrs)      |
| 410330                | Raw hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. tanned, parchment-dressed or further prepared)  | 41033000        |                                     | 0               | Cat A (5 yrs)      |
| 410390                | Raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired, incl. birdskins without feathers or down (excl. tanned, parchment-dressed or further prepared, hides and skins of bovine "incl. buffalo" animals, equine animals, sheep, lambs, reptiles and swine) | 41039000        |                                     | 0               | Cat A (5 yrs)      |
| 410411                | Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of bovine "incl. buffalo" or equine animals, tanned, without hair on (excl. further prepared)  | 41041100        |                                     | 0               | Cat A (5 yrs)      |
| 410419                | Hides and skins of bovine "incl. buffalo" or equine animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)  | 41041900        |                                     | 0               | Cat A (5 yrs)      |
| 410441                | Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of bovine "incl. buffalo" or equine animals, without hair on (excl. further prepared)   | 41044100        |                                     | 0               | Cat A (5 yrs)      |
| 410449                | Hides and skins of bovine "incl. buffalo" or equine animals, in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)   | 41044900        |                                     | 0               | Cat A (5 yrs)      |
| 410510                | Skins of sheep or lambs, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)  | 41051000        |                                     | 0               | Cat A (5 yrs)      |
| 410530                | Skins of sheep or lambs, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)   | 41053000        |                                     | 0               | Cat A (5 yrs)      |
| 410621                | Hides and skins of goats or kids, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)   | 41062100        |                                     | 0               | Cat A (5 yrs)      |
| 410622                | Hides and skins of goats or kids, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)  | 41062200        |                                     | 0               | Cat A (5 yrs)      |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 410631                | Hides and skins of swine, in the wet state (incl. wet-blue), tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)   | 41063100        |                                     | 0               | Cat A (5 yrs)      |
| 410632                | Hides and skins of swine, in the dry state (crust), without wool on, whether or not split (excl. further prepared and pre-tanned only)  | 41063200        |                                     | 0               | Cat A (5 yrs)      |
| 410640                | Tanned or crust hides and skins of reptiles, whether or not split (excl. further prepared)  | 41064000        |                                     | 0               | Cat A (5 yrs)      |
| 410691                | Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the wet state "incl. wet-blue", tanned, whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only) | 41069100        |                                     | 0               | Cat A (5 yrs)      |
| 410692                | Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the dry state "crust", whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)                  | 41069200        |                                     | 0               | Cat A (5 yrs)      |
| 410711                | Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)  | 41071100        |                                     | 0               | Cat A (5 yrs)      |
| 410712                | Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)  | 41071200        |                                     | 0               | Cat A (5 yrs)      |
| 410719                | Leather "incl. parchment-dressed leather" of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)                         | 41071900        |                                     | 0               | Cat A (5 yrs)      |
| 410791                | Full grains leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)                              | 41079100        |                                     | 0               | Cat A (5 yrs)      |
| 410792                | Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)                                      | 41079200        |                                     | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 410799                | Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)   | 41079900        |                                     | 0               | Cat A (5 yrs)      |
| 411200                | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of sheep or lambs, without wool on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)   | 41120000        |                                     | 0               | Cat A (5 yrs)      |
| 411310                | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, without wool or hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)  | 41131000        |                                     | 0               | Cat A (5 yrs)      |
| 411320                | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of pigs, without hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)   | 41132000        |                                     | 0               | Cat A (5 yrs)      |
| 411330                | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of reptiles,, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)   | 41133000        |                                     | 0               | Cat A (5 yrs)      |
| 411390                | Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, whether or not split (excl. leather of bovine and equine animals, sheep and lambs, goats or kids, swine and reptiles, and chamois leather, patent leather, patent laminated leather and metallised leather) | 41139000        |                                     | 0               | Cat A (5 yrs)      |
| 411410                | Chamois leather, incl. combination chamois leather (excl. glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)  | 41141000        |                                     | 0               | Cat A (5 yrs)      |
| 411420                | Patent leather and patent laminated leather; metallised leather (excl. lacquered or metallised reconstituted leather)   | 41142000        |                                     | 0               | Cat A (5 yrs)      |
| 411510                | Composition leather based on leather or leather fibre, in slabs, sheets or strip, whether or not in rolls   | 41151000        |                                     | 0               | Cat A (5 yrs)      |
| 411520                | Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour  | 41152000        |                                     | 0               | Cat A (5 yrs)      |
| 420100                | Saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddlebags, dog coats and the like, of any material (excl. harnesses for children and adults, riding whips and other goods of heading 6602)  | 42010000        |                                     | 0,2             | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b>                       | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|---|-----------------|--------------------|
| 420211                | Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of leather, composition leather or patent leather  | 42021100        |   | 0,2             | Cat C (15 years)   |
| 420212                | Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of plastics or textile materials   | 42021200        |   | 0,15            | Cat C (15 years)   |
| 420219                | Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers (excl. with outer surface of leather, composition leather, patent leather, plastics or textile materials)  | 42021900        |   | 0,2             | Cat C (15 years)   |
| 420221                | Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of leather, composition leather or patent leather  | 42022100        |   | 0,2             | Cat E (excl.)      |
| 420222                | Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials   | 42022200        |   | 0,15            | Cat E (excl.)      |
| 420229                | Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper   | 42022900        |   | 0,2             | Cat E (excl.)      |
| 420231                | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of leather, composition leather or patent leather  | 42023110        | Of a kind used to store stationery supplies (Pencil case) | 0,2             | Cat C (15 years)   |
| 420231                | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of leather, composition leather or patent leather  | 42023190        | Other   | 0,2             | Cat C (15 years)   |
| 420232                | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials   | 42023210        | Of a kind used to store stationery supplies (Pencil case) | 0,15            | Cat C (15 years)   |
| 420232                | Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials   | 42023290        | Other   | 0,15            | Cat C (15 years)   |
| 420239                | Wallets, purses, key-cases, cigarette-cases, tobacco-pouches and similar articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper, incl. spectacle cases of moulded plastic material | 42023910        | Of a kind used to store stationery supplies (Pencil case) | 0,2             | Cat C (15 years)   |
| 420239                | Wallets, purses, key-cases, cigarette-cases, tobacco-pouches and similar articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper, incl. spectacle cases of moulded plastic material | 42023990        | Other   | 0,2             | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 420291         | Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of leather, composition leather or patent leather (excl. trunks, briefcases, school satchels and similar containers, handbags and articles normally carried in the pocket or handbag) | 42029100 |                              | 0,2      | Cat C (15 years) |
| 420292         | Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting or textile materials (excl. trunks, briefcases, school satchels and similar containers, handbags and articles carried in the pocket or handbag)                   | 42029200 |                              | 0,15     | Cat C (15 years) |
| 420299         | Travelling-bags, shopping or tool bags, jewellery boxes, cutlery cases and similar, with outer surface of vulcanised fibre or paperboard; cases for binoculars, cameras, musical instruments, guns, holsters and similar containers with outer surface of materials (not leather, plastic sheeting or textile materials) (excl. trunks, briefcases, school satchels and similar; handbags; articles normally carried in pocket or handbag)                                | 42029900 |                              | 0,2      | Cat C (15 years) |
| 420310         | Articles of apparel, of leather or composition leather (excl. clothing accessories, footwear and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)  | 42031000 |                              | 0,2      | Cat C (15 years) |
| 420321         | Specially designed gloves for use in sport, of leather or composition leather   | 42032100 |                              | 0,2      | Cat C (15 years) |
| 420329         | Gloves, mittens and mitts, of leather or composition leather (excl. special sports gloves)  | 42032900 |                              | 0,2      | Cat C (15 years) |
| 420330         | Belts and bandoliers, of leather or composition leather   | 42033000 |                              | 0,2      | Cat C (15 years) |
| 420340         | Clothing accessories of leather or composition leather (excl. gloves, mittens and mitts, belts, bandoliers, footwear and headgear and parts thereof, and goods of chapter 95 [e.g. shin guards, fencing masks])   | 42034000 |                              | 0,2      | Cat C (15 years) |
| 420500         | Articles of leather or composition leather (excl. saddlery and harness bags; cases and similar containers; apparel and clothing accessories; whips, riding- crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials)  | 42050000 |                              | 0,2      | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 420600                | Articles of gut, goldbeater's skin, bladders or tendons (excl. silkworm gut, sterile catgut, other sterile surgical suture material and strings for musical instruments)   | 42060000        |                                     | 0,2             | Cat C (15 years)   |
| 430110                | Raw furskins of mink, whole, with or without heads, tails or paws  | 43011000        |                                     | 0,15            | Cat C (15 years)   |
| 430130                | Raw furskins of the following types of lamb: Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan, whole, with or without heads, tails or paws                              | 43013000        |                                     | 0,15            | Cat C (15 years)   |
| 430160                | Raw furskins of fox, with or without heads, tails or paws  | 43016000        |                                     | 0,15            | Cat C (15 years)   |
| 430180                | Raw furskins, whole, with or without heads, tails or paws (excl. those of mink, lamb - Astrachan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan - and fox)                      | 43018000        |                                     | 0,15            | Cat C (15 years)   |
| 430190                | Heads, tails, paws and other pieces or cuttings of furskins suitable for use in furriery   | 43019000        |                                     | 0,15            | Cat C (15 years)   |
| 430211                | Tanned or dressed furskins of mink, whole, with or without heads, tails or paws, not assembled   | 43021100        |                                     | 0,15            | Cat C (15 years)   |
| 430219                | Tanned or dressed furskins, whole, with or without heads, tails or paws, not assembled (excl. those of mink, Astrachan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb) | 43021900        |                                     | 0,15            | Cat C (15 years)   |
| 430220                | Heads, tails, paws and other pieces or cuttings of tanned or dressed furskins, not assembled   | 43022000        |                                     | 0,15            | Cat C (15 years)   |
| 430230                | Tanned or dressed whole furskins and pieces or cuttings thereof, assembled, without the addition of other materials (excl. clothing, clothing accessories and other furskin articles)                                | 43023000        |                                     | 0,15            | Cat C (15 years)   |
| 430310                | Articles of apparel and clothing accessories of furskin (excl. gloves made of leather and furskin, footwear and headgear and parts thereof)  | 43031000        |                                     | 0,2             | Cat C (15 years)   |
| 430390                | Articles of furskin (excl. articles of apparel, clothing accessories and goods of chapter 95, e.g. toys, games and sports equipment)   | 43039000        |                                     | 0,2             | Cat C (15 years)   |
| 430400                | Artificial fur and articles thereof (excl. gloves made of leather and artificial fur, footwear and headgear and parts thereof, and goods of chapter 95, e.g. toys, games and sports equipment)                       | 43040000        |                                     | 0,2             | Cat C (15 years)   |
| 440111                | Fuel wood, in logs, billets, twigs, faggots or similar forms, coniferous   | 44011100        |                                     | 0,15            | Cat C (15 years)   |
| 440112                | Fuel wood, in logs, billets, twigs, faggots or similar forms, non-coniferous   | 44011200        |                                     | 0,15            | Cat C (15 years)   |
| 440121                | Coniferous wood in chips or particles (excl. those of a kind used principally for dyeing or tanning purposes)  | 44012100        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 440122         | Wood in chips or particles (excl. those of a kind used principally for dyeing or tanning purposes, and coniferous wood)  | 44012200 |                              | 0,15     | Cat C (15 years) |
| 440131         | Wood pellets   | 44013100 |                              | 0,15     | Cat C (15 years) |
| 440139         | Sawdust and wood waste and scrap, agglomerated in logs, briquettes or similar forms (excl. pellets)  | 44013900 |                              | 0,15     | Cat C (15 years) |
| 440140         | Sawdust and wood waste and scrap, not agglomerated   | 44014000 |                              | 0,15     | Cat C (15 years) |
| 440210         | Bamboo charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. used as a medicament, mixed with incense, activated bamboo charcoal and in the form of crayons)   | 44021000 |                              | 0,15     | Cat C (15 years) |
| 440290         | Wood charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. bamboo charcoal, wood charcoal used as a medicament, charcoal mixed with incense, activated charcoal and charcoal in the form of crayons)   | 44029000 |                              | 0,15     | Cat C (15 years) |
| 440311         | Wood in the rough, treated with paint, stains, creosote or other preservatives, coniferous (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)   | 44031100 |                              | 0        | Cat A (5 yrs)    |
| 440312         | Wood in the rough, treated with paint, stains, creosote or other preservatives, non-coniferous (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)   | 44031200 |                              | 0        | Cat A (5 yrs)    |
| 440321         | Pine "Pinus spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 44032100 |                              | 0        | Cat A (5 yrs)    |
| 440322         | Pine "Pinus spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives) | 44032200 |                              | 0        | Cat A (5 yrs)    |
| 440323         | Fir "Abies spp." and spruce "Picea spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)   | 44032300 |                              | 0        | Cat A (5 yrs)    |

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| 440324         | Fir "Abies spp." and spruce "Picea spp." in the rough, of which no cross-sectional dimension is $\geq 15$ cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 44032400 |                              | 0        | Cat A (5 yrs) |
| 440325         | Coniferous wood in the rough, of which any cross-sectional dimension is $\geq 15$ cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 44032500 |                              | 0        | Cat A (5 yrs) |
| 440326         | Coniferous wood in the rough, of which no cross-sectional dimension is $\geq 15$ cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce, and rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives) | 44032600 |                              | 0        | Cat A (5 yrs) |
| 440341         | Dark red meranti, light red meranti and meranti bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)   | 44034100 |                              | 0        | Cat A (5 yrs) |
| 440349         | Tropical wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. dark red meranti, light red meranti, meranti bakau; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 44034900 |                              | 0        | Cat A (5 yrs) |
| 440391         | Oak "Quercus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)   | 44039100 |                              | 0        | Cat A (5 yrs) |
| 440393         | Beech "Fagus spp." in the rough, of which any cross-sectional dimension is $\geq 15$ cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)   | 44039300 |                              | 0        | Cat A (5 yrs) |

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| 440394                | Beech "Fagus spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)             | 44039400        |                                     | 0               | Cat A (5 yrs)      |
| 440395                | Birch "Betula spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)   | 44039500        |                                     | 0               | Cat A (5 yrs)      |
| 440396                | Birch "Betula spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)            | 44039600        |                                     | 0               | Cat A (5 yrs)      |
| 440397                | Poplar and aspen "Populus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)  | 44039700        |                                     | 0               | Cat A (5 yrs)      |
| 440398                | Eucalyptus "Eucalyptus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)   | 44039800        |                                     | 0               | Cat A (5 yrs)      |
| 440399                | Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives, coniferous and tropical wood, oak, beech, birch, poplar, aspen and eucalyptus)                                    | 44039900        |                                     | 0               | Cat A (5 yrs)      |
| 440410                | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like, of coniferous wood (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts) | 44041000        |                                     | 0,15            | Cat C (15 years)   |



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| 440420         | Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles and the like; chipwood and the like (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts; coniferous wood in general) | 44042000 |                              | 0,15     | Cat C (15 years) |
| 440500         | Wood wool; wood flour "wood powder able to pass through a fine", 0,63 mm mesh, sieve with a residue of <= 8% by weight   | 44050000 |                              | 0,15     | Cat C (15 years) |
| 440611         | Railway or tramway sleepers "cross-ties" of wood, not impregnated, coniferous  | 44061100 |                              | 0        | Cat A (5 yrs)    |
| 440612         | Railway or tramway sleepers "cross-ties" of wood, not impregnated, non-coniferous  | 44061200 |                              | 0        | Cat A (5 yrs)    |
| 440691         | Railway or tramway sleepers "cross-ties" of wood, impregnated, coniferous  | 44069100 |                              | 0        | Cat A (5 yrs)    |
| 440692         | Railway or tramway sleepers "cross-ties" of wood, impregnated, non-coniferous  | 44069200 |                              | 0        | Cat A (5 yrs)    |
| 440711         | Pine "Pinus spp." sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 44071100 |                              | 0        | Cat A (5 yrs)    |
| 440712         | Fir "Abies spp." and spruce "Picea spp." sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44071200 |                              | 0        | Cat A (5 yrs)    |
| 440719         | Coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. pine "Pinus spp.", fir "Abies spp." and spruce "Picea spp.")   | 44071900 |                              | 0        | Cat A (5 yrs)    |
| 440721         | Mahogany "Swietenia spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44072100 |                              | 0        | Cat A (5 yrs)    |
| 440722         | Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed  | 44072200 |                              | 0        | Cat A (5 yrs)    |
| 440725         | Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44072500 |                              | 0        | Cat A (5 yrs)    |
| 440726         | White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44072600 |                              | 0        | Cat A (5 yrs)    |
| 440727         | Sapelli, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44072700 |                              | 0        | Cat A (5 yrs)    |
| 440728         | Iroko, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44072800 |                              | 0        | Cat A (5 yrs)    |

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| 440729         | Tropical wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. virola, mahogany "Swietenia spp.", imbuia, balsa, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, sapelli and iroko)       | 44072900 |                              | 0        | Cat A (5 yrs)    |
| 440791         | Oak "Quercus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44079100 |                              | 0        | Cat A (5 yrs)    |
| 440792         | Beech "Fagus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44079200 |                              | 0        | Cat A (5 yrs)    |
| 440793         | Maple "Acer spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 44079300 |                              | 0        | Cat A (5 yrs)    |
| 440794         | Cherry "Prunus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm  | 44079400 |                              | 0        | Cat A (5 yrs)    |
| 440795         | Ash "Fraxinus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 44079500 |                              | 0        | Cat A (5 yrs)    |
| 440796         | Birch "Betula spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 44079600 |                              | 0        | Cat A (5 yrs)    |
| 440797         | Poplar and aspen "Populus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm   | 44079700 |                              | 0        | Cat A (5 yrs)    |
| 440799         | Wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. tropical wood, coniferous wood, oak "Quercus spp.", beech "Fagus spp.", maple "Acer spp.", cherry "Prunus spp.", ash "Fraxinus spp.", birch "Betula spp.", poplar and aspen "Populus spp.")             | 44079900 |                              | 0        | Cat A (5 yrs)    |
| 440810         | Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm  | 44081000 |                              | 0,15     | Cat C (15 years) |
| 440831         | Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm, of dark red meranti, light red meranti and meranti bakau                       | 44083100 |                              | 0,15     | Cat C (15 years) |
| 440839         | Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm, of tropical wood (excl. dark red meranti, light red meranti and meranti bakau) | 44083900 |                              | 0,15     | Cat C (15 years) |

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| 440890                | Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of $\leq 6$ mm (excl. tropical and coniferous wood)                          | 44089000        |                                     | 0,15            | Cat C (15 years)   |
| 440910                | Coniferous wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed   | 44091000        |                                     | 0,15            | Cat C (15 years)   |
| 440921                | Bamboo, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed  | 44092100        |                                     | 0,15            | Cat C (15 years)   |
| 440922                | Tropical wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed   | 44092200        |                                     | 0,15            | Cat C (15 years)   |
| 440929                | Wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed (excl. coniferous and tropical wood and bamboo)          | 44092900        |                                     | 0,15            | Cat C (15 years)   |
| 441011                | Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)   | 44101100        |                                     | 0,15            | Cat C (15 years)   |
| 441012                | Oriented strand board "OSB", of wood  | 44101200        |                                     | 0,15            | Cat C (15 years)   |
| 441019                | Waferboard and similar board, of wood, whether or not agglomerated with resins or other organic binding substances (excl. particle board, oriented strand board, fibreboard and cellular wood panels)   | 44101900        |                                     | 0,15            | Cat C (15 years)   |
| 441090                | Board of bagasse, bamboo or cereal straw particles or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. of wood, and fibreboard, cellular wood panels, veneered panels, panels of ligneous materials agglomerated with cement, plaster or other mineral binders) | 44109000        |                                     | 0,15            | Cat C (15 years)   |
| 441112                | Medium density fibreboard "MDF" of wood, of a thickness $\leq 5$ mm   | 44111200        |                                     | 0,15            | Cat C (15 years)   |
| 441113                | Medium density fibreboard "MDF" of wood, of a thickness $> 5$ mm but $\leq 9$ mm  | 44111300        |                                     | 0,15            | Cat C (15 years)   |

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| 441114                | Medium density fibreboard "MDF" of wood, of a thickness > 9 mm   | 44111400        |                                     | 0,15            | Cat C (15 years)   |
| 441192                | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,8 g/cm <sup>3</sup> (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)                                | 44119200        |                                     | 0,15            | Cat C (15 years)   |
| 441193                | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,5 g to 0,8 g/cm <sup>3</sup> (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)                       | 44119300        |                                     | 0,15            | Cat C (15 years)   |
| 441194                | Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of <= 0,5 g/cm <sup>3</sup> (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)                               | 44119400        |                                     | 0,15            | Cat C (15 years)   |
| 441210                | Plywood, veneered panel and similar laminated wood, of bamboo, not containing particle board and without blockboard, laminboard or battenboard (excl. sheets of compressed wood, cellular wood panels, parquet panels or sheets, inlaid wood and sheets identifiable as furniture components)  | 44121000        |                                     | 0,15            | Cat C (15 years)   |
| 441231                | Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of tropical wood (excl. sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)   | 44123100        |                                     | 0,15            | Cat C (15 years)   |
| 441233                | Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of non-coniferous wood of the species alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar, aspen, robinia, tulipwood or walnut (excl. of bamboo, with an outer ply of tropical wood, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components) | 44123300        |                                     | 0,15            | Cat C (15 years)   |

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| 441234                | Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of non-coniferous wood (excl. of bamboo, with an outer ply of tropical wood or of alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar, aspen, robinia, tulipwood or walnut, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components) | 44123400        |                                     | 0,15            | Cat C (15 years)   |
| 441239                | Plywood consisting solely of sheets of wood <= 6 mm thick, with both outer plies of coniferous wood (excl. of bamboo, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)   | 44123900        |                                     | 0,15            | Cat C (15 years)   |
| 441294                | Laminated wood as blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, inlaid wood and sheets identifiable as furniture components)  | 44129400        |                                     | 0,15            | Cat C (15 years)   |
| 441299                | Laminated wood without blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)   | 44129900        |                                     | 0,15            | Cat C (15 years)   |
| 441300                | Metallised wood and other 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  | 44140000        |                                     | 0,15            | Cat C (15 years)   |
| 441510                | Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood  | 44151000        |                                     | 0,15            | Cat C (15 years)   |
| 441520                | Pallets, box pallets and other load boards, of wood; pallet collars of wood (excl. containers specially designed and equipped for one or more modes of transport)   | 44152000        |                                     | 0,15            | Cat C (15 years)   |
| 441600                | Casks, barrels, vats, tubs and other coopers' products parts thereof, of wood, incl. staves   | 44160000        |                                     | 0,15            | Cat C (15 years)   |
| 441700                | Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and shoetrees, of wood (excl. forms used in the manufacture of hats, forms of heading 8480, other machines and machine components, of wood)  | 44170000        |                                     | 0,15            | Cat C (15 years)   |
| 441810                | Windows, French windows and their frames, of wood   | 44181000        |                                     | 0,15            | Cat C (15 years)   |
| 441820                | Doors and their frames and thresholds, of wood  | 44182000        |                                     | 0,15            | Cat C (15 years)   |

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| 441840         | Wooden shuttering for concrete constructional work (excl. plywood boarding)   | 44184000 |   | 0,15     | Cat C (15 years) |
| 441850         | Shingles and shakes, of wood  | 44185000 |   | 0,15     | Cat C (15 years) |
| 441860         | Posts and beams, of wood  | 44186000 |   | 0,15     | Cat C (15 years) |
| 441873         | Flooring panels, assembled, of bamboo or with at least the top wear layer of bamboo   | 44187300 |   | 0,15     | Cat C (15 years) |
| 441874         | Flooring panels for mosaic floors, assembled, of wood other than bamboo   | 44187400 |   | 0,15     | Cat C (15 years) |
| 441875         | Flooring panels, multilayer, assembled, of wood other than bamboo (excl. for mosaic floors)   | 44187500 |   | 0,15     | Cat C (15 years) |
| 441879         | Flooring panels, assembled, of wood other than bamboo (excl. multilayer panels and panels for mosaic floors)  | 44187900 |   | 0,15     | Cat C (15 years) |
| 441891         | Builders' joinery and carpentry, of bamboo (excl. windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)                                      | 44189100 |   | 0,15     | Cat C (15 years) |
| 441899         | Builders' joinery and carpentry, of wood, incl. cellular wood panels (excl. of bamboo, windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings) | 44189900 |   | 0,15     | Cat C (15 years) |
| 441911         | Bread boards, chopping boards and similar boards, of bamboo   | 44191100 |   | 0,15     | Cat E (excl.)    |
| 441912         | Chopsticks of bamboo  | 44191200 |   | 0,15     | Cat E (excl.)    |
| 441919         | Tableware and kitchenware, of bamboo (excl. chopsticks, bread boards, chopping boards and similar boards)   | 44191900 |   | 0,15     | Cat E (excl.)    |
| 441990         | Tableware and kitchenware, of wood other than bamboo (excl. interior fittings, ornaments, coopers' products, tableware and kitchenware components of wood, brushes, brooms and hand sieves)   | 44199000 |   | 0,15     | Cat E (excl.)    |
| 442010         | Statuettes and other ornaments, of wood (excl. wood marquetry and inlaid wood)  | 44201000 |   | 0,15     | Cat C (15 years) |
| 442090         | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture (excl. statuettes and other ornaments; furniture, lighting fixtures and parts thereof)  | 44209010 | Wooden articles of furniture not falling in Chapter 94. | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|--|-----------------|--------------------|
| 442090                | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture (excl. statuettes and other ornaments; furniture, lighting fixtures and parts thereof)   | 44209020        | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; | 0,15            | Cat C (15 years)   |
| 442090                | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture (excl. statuettes and other ornaments; furniture, lighting fixtures and parts thereof)   | 44209090        | Other  | 0,15            | Cat C (15 years)   |
| 442110                | Clothes hangers of wood  | 44211000        |  | 0,15            | Cat C (15 years)   |
| 442191                | Articles of bamboo, n.e.s.   | 44219100        |  | 0,15            | Cat C (15 years)   |
| 442199                | Articles of wood, n.e.s.   | 44219900        |  | 0,15            | Cat C (15 years)   |
| 450110                | Natural cork, raw or simply prepared "merely surface-worked or otherwise cleaned"  | 45011000        |  | 0,15            | Cat C (15 years)   |
| 450190                | Cork waste; crushed, powdered or ground cork   | 45019000        |  | 0,15            | Cat C (15 years)   |
| 450200                | Natural cork, debarked or roughly squared, or in square or rectangular blocks, plates, sheets or strip, incl. sharp-edged blanks for corks or stoppers   | 45020000        |  | 0,15            | Cat C (15 years)   |
| 450310                | Corks and stoppers of all types, of natural cork, incl. round-edged blanks   | 45031000        |  | 0,15            | Cat C (15 years)   |
| 450390                | Articles of natural cork (excl. cork in square or rectangular blocks, plates, sheets or strips; corks, stoppers and cork blanks; footwear and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof)   | 45039000        |  | 0,15            | Cat C (15 years)   |
| 450410                | Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork   | 45041000        |  | 0,15            | Cat C (15 years)   |
| 450490                | Agglomerated cork, with or without a binding substance, and articles of agglomerated cork (excl. footwear and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof; blocks, plates, sheets or strips; tiles of any shape; solid cylinders, incl. discs) | 45049000        |  | 0,15            | Cat C (15 years)   |
| 460121                | Mats, matting and screens of bamboo plaiting materials, flat-woven or bound together in parallel   | 46012100        |  | 0,15            | Cat C (15 years)   |
| 460122                | Mats, matting and screens, of rattan plaiting materials, flat-woven or bound together in parallel  | 46012200        |  | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 460129                | Mats, matting and screens, of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan)  | 46012900        |                                     | 0,15            | Cat C (15 years)   |
| 460192                | Plaits and similar products, of bamboo plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of bamboo, flat-woven or bound together in parallel (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)   | 46019200        |                                     | 0,15            | Cat C (15 years)   |
| 460193                | Plaits and similar products, of rattan plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of rattan, flat-woven or bound together in parallel (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)   | 46019300        |                                     | 0,15            | Cat C (15 years)   |
| 460194                | Plaits and similar products of vegetable plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)   | 46019410        | Tapa cloth                          | 0,15            | Cat C (15 years)   |
| 460194                | Plaits and similar products of vegetable plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan; mats, matting and screens; wallcoverings of heading 4814; parts of footwear or headgear)   | 46019490        | Other                               | 0,15            | Cat C (15 years)   |
| 460199                | Plaiting materials, plaits and similar products of non-vegetable plaiting materials, flat-woven or bound together in parallel (excl. wallcoverings of heading 4814; parts of footwear or headgear)   | 46019900        |                                     | 0,15            | Cat C (15 years)   |
| 460211                | Basketwork, wickerwork and other articles, made directly to shape from bamboo plaiting materials or made up from goods of bamboo plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures) | 46021100        |                                     | 0,15            | Cat E (excl.)      |
| 460212                | Basketwork, wickerwork and other articles, made directly to shape from rattan plaiting materials or made up from goods of rattan plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures) | 46021200        |                                     | 0,15            | Cat E (excl.)      |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 460219                | Basketwork, wickerwork and other articles, made directly to shape from vegetable plaiting materials or made up from goods of vegetable plaiting materials of heading 4601, and articles of loofah (excl. of bamboo and rattan; wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures) | 46021900        |                                     | 0,15            | Cat E (excl.)      |
| 460290                | Basketwork, wickerwork and other articles, made directly to shape from non-vegetable plaiting materials or made up from goods of non-vegetable plaiting materials of heading 4601 (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)                                       | 46029010        | Tongan handicraft                   | 0,15            | Cat E (excl.)      |
| 460290                | Basketwork, wickerwork and other articles, made directly to shape from non-vegetable plaiting materials or made up from goods of non-vegetable plaiting materials of heading 4601 (excl. wallcoverings of heading 4814; twine, cord and rope; footwear and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)                                       | 46029090        | Other                               | 0,15            | Cat E (excl.)      |
| 470100                | Mechanical wood pulp, not chemically treated   | 47010000        |                                     | 0,15            | Cat C (15 years)   |
| 470200                | Chemical wood pulp, dissolving grades  | 47020000        |                                     | 0,15            | Cat C (15 years)   |
| 470311                | Unbleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)   | 47031100        |                                     | 0,15            | Cat C (15 years)   |
| 470319                | Unbleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)   | 47031900        |                                     | 0,15            | Cat C (15 years)   |
| 470321                | Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)  | 47032100        |                                     | 0,15            | Cat C (15 years)   |
| 470329                | Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)  | 47032900        |                                     | 0,15            | Cat C (15 years)   |
| 470411                | Unbleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)   | 47041100        |                                     | 0,15            | Cat C (15 years)   |
| 470419                | Unbleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)   | 47041900        |                                     | 0,15            | Cat C (15 years)   |
| 470421                | Semi-bleached or bleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)  | 47042100        |                                     | 0,15            | Cat C (15 years)   |
| 470429                | Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)  | 47042900        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 470500         | Wood pulp obtained by a combination of mechanical and chemical pulping processes  | 47050000 |                              | 0,15     | Cat C (15 years) |
| 470610         | Pulp of cotton linters  | 47061000 |                              | 0,15     | Cat C (15 years) |
| 470620         | Pulps of fibres derived from recovered "waste and scrap" paper or paperboard  | 47062000 |                              | 0,15     | Cat C (15 years) |
| 470630         | Pulps of fibrous cellulosic bamboo material   | 47063000 |                              | 0,15     | Cat C (15 years) |
| 470691         | Mechanical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)   | 47069100 |                              | 0,15     | Cat C (15 years) |
| 470692         | Chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)   | 47069200 |                              | 0,15     | Cat C (15 years) |
| 470693         | Semi-chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)  | 47069300 |                              | 0,15     | Cat C (15 years) |
| 470710         | Recovered "waste and scrap" paper or paperboard of unbleached kraft paper, corrugated paper or corrugated paperboard  | 47071000 |                              | 0,15     | Cat C (15 years) |
| 470720         | Recovered "waste and scrap" paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass   | 47072000 |                              | 0,15     | Cat C (15 years) |
| 470730         | Recovered "waste and scrap" paper or paperboard made mainly of mechanical pulp, e.g. newspapers, journals and similar printed matter  | 47073000 |                              | 0,15     | Cat C (15 years) |
| 470790         | Recovered "waste and scrap" paper or paperboard, incl. unsorted waste and scrap (excl. waste and scrap of unbleached kraft paper or kraft paperboard, or of corrugated paper or corrugated paperboard, that of paper or paperboard made mainly of bleached chemical pulp not colored in the mass, that of paper or paperboard made mainly of mechanical pulp, and paper wool) | 47079000 |                              | 0,15     | Cat C (15 years) |
| 480100         | Newsprint as specified in Note 4 to chapter 48, in rolls of a width > 28 cm or in square or rectangular sheets with one side > 28 cm and the other side > 15 cm in the unfolded state   | 48010000 |                              | 0,15     | Cat C (15 years) |
| 480210         | Handmade paper and paperboard of any size or shape  | 48021000 |                              | 0,15     | Cat C (15 years) |
| 480220         | Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper and paperboard, uncoated, in rolls or in square or rectangular sheets, of any size   | 48022000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level                                   | MFN Rate | iEPA Basket      |
|----------------|--|----------|--|----------|------------------|
| 480240         | Wallpaper base, uncoated   | 48024000 |  | 0,15     | Cat C (15 years) |
| 480254         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, weighing $< 40 \text{ g/m}^2$ , n.e.s.   | 48025400 |  | 0,15     | Cat C (15 years) |
| 480255         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing $40 \text{ g}$ to $150 \text{ g/m}^2$ , n.e.s.  | 48025500 |  | 0,15     | Cat C (15 years) |
| 480256         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side $\leq 435 \text{ mm}$ and the other side $\leq 297 \text{ mm}$ in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing $40 \text{ g}$ to $150 \text{ g/m}^2$ , n.e.s.                                  | 48025600 |  | 0,15     | Cat C (15 years) |
| 480257         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side $> 435 \text{ mm}$ or with one side $\leq 435 \text{ mm}$ and the other side $> 297 \text{ mm}$ in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, and weighing $40 \text{ g}$ to $150 \text{ g/m}^2$ , n.e.s. | 48025700 |  | 0,15     | Cat C (15 years) |
| 480258         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, weighing $> 150 \text{ g/m}^2$ , n.e.s.  | 48025800 |  | 0,15     | Cat C (15 years) |
| 480261         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, of which $> 10\%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.  | 48026110 | Of a kind used in the making of traditional tapa cloth (ngatu) | 0        | Cat B (10 yrs)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 480261         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.   | 48026190 | Other                        | 0,15     | Cat C (15 years) |
| 480262         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side ≤ 435 mm and the other side ≤ 297 mm in the unfolded state, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.                           | 48026200 |                              | 0,15     | Cat C (15 years) |
| 480269         | Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side > 435 mm or with one side ≤ 435 mm and the other side > 297 mm in the unfolded state, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s. | 48026900 |                              | 0,15     | Cat C (15 years) |
| 480300         | Toilet or facial tissue stock, towel or napkin stock and similar paper for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state                    | 48030000 |                              | 0,15     | Cat C (15 years) |
| 480411         | Unbleached kraftliner, uncoated, in rolls of a width > 36 cm   | 48041100 |                              | 0,15     | Cat C (15 years) |
| 480419         | Kraftliner, uncoated, in rolls of a width > 36 cm (excl. unbleached and goods of heading 4802 and 4803)  | 48041900 |                              | 0,15     | Cat C (15 years) |
| 480421         | Unbleached sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. goods of heading 4802, 4803 or 4808)   | 48042100 |                              | 0,15     | Cat C (15 years) |
| 480429         | Sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. unbleached, and goods of heading 4802, 4803 or 4808)  | 48042900 |                              | 0,15     | Cat C (15 years) |
| 480431         | Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m <sup>2</sup> (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)   | 48043100 |                              | 0,15     | Cat C (15 years) |
| 480439         | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing ≤ 150 g/m <sup>2</sup> (excl. unbleached, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)  | 48043900 |                              | 0,15     | Cat C (15 years) |

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| 480441         | Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> (excl. kraftliner, sack kraft paper, and goods of heading 4802, 4803 or 4808)   | 48044100 |                              | 0,15     | Cat C (15 years) |
| 480442         | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> , bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)               | 48044200 |                              | 0,15     | Cat C (15 years) |
| 480449         | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m <sup>2</sup> (excl. unbleached, bleached uniformly in the mass and containing > 95% chemically processed wood fibre by weight in relation to the total fibre content, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808) | 48044900 |                              | 0,15     | Cat C (15 years) |
| 480451         | Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m <sup>2</sup> (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)  | 48045100 |                              | 0,15     | Cat C (15 years) |
| 480452         | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m <sup>2</sup> , bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)                         | 48045200 |                              | 0,15     | Cat C (15 years) |
| 480459         | Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m <sup>2</sup> (excl. unbleached or bleached uniformly in the mass and containing > 95% chemically prepared wood fibre by weight in relation to the total fibre content, and kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)      | 48045900 |                              | 0,15     | Cat C (15 years) |
| 480511         | Semi-chemical fluting paper, uncoated, in rolls of a width > 36 cm   | 48051100 |                              | 0,15     | Cat C (15 years) |
| 480512         | Straw fluting paper, in rolls of a width > 36 cm, weighing >= 130 g/m <sup>2</sup>   | 48051200 |                              | 0,15     | Cat C (15 years) |

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| 480519         | Fluting paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. semi-chemical fluting paper and straw fluting paper) | 48051900 |                              | 0,15     | Cat C (15 years) |
| 480524         | Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m²                    | 48052400 |                              | 0,15     | Cat C (15 years) |
| 480525         | Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g/m²                     | 48052500 |                              | 0,15     | Cat C (15 years) |
| 480530         | Sulphite wrapping paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 48053000 |                              | 0,15     | Cat C (15 years) |
| 480540         | Filter paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 48054000 |                              | 0,15     | Cat C (15 years) |
| 480550         | Felt paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 48055000 |                              | 0,15     | Cat C (15 years) |
| 480591         | Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m², n.e.s.                        | 48059100 |                              | 0,15     | Cat C (15 years) |
| 480592         | Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m², n.e.s.              | 48059200 |                              | 0,15     | Cat C (15 years) |
| 480593         | Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m², n.e.s.                        | 48059300 |                              | 0,15     | Cat C (15 years) |
| 480610         | Vegetable parchment, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 48061000 |                              | 0,15     | Cat C (15 years) |
| 480620         | Greaseproof papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 48062000 |                              | 0,15     | Cat C (15 years) |
| 480630         | Tracing papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 48063000 |                              | 0,15     | Cat C (15 years) |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 480640                | Glassine and other glazed transparent or translucent papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. vegetable parchment, greaseproof papers and tracing papers)  | 48064000        |                                     | 0,15            | Cat C (15 years)   |
| 480700                | Composite paper and paperboard "made by sticking flat layers of paper or paperboard together with an adhesive", not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state   | 48070000        |                                     | 0,15            | Cat C (15 years)   |
| 480810                | Corrugated paper and paperboard "with or without glued flat surface sheets", whether or not perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 48081000        |                                     | 0,15            | Cat C (15 years)   |
| 480840                | Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state  | 48084000        |                                     | 0,15            | Cat C (15 years)   |
| 480890                | Paper and paperboard, creped, crinkled, embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. sack kraft and other kraft paper, and goods of heading 4803)  | 48089000        |                                     | 0,15            | Cat C (15 years)   |
| 480920                | Self-copy paper, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. carbon and similar copying papers)   | 48092000        |                                     | 0,15            | Cat C (15 years)   |
| 480990                | Transfer papers, incl. coated or impregnated paper for duplicator stencils or offset plates, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. self-copy paper)   | 48099000        |                                     | 0,15            | Cat C (15 years)   |
| 481013                | Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size   | 48101300        |                                     | 0,15            | Cat C (15 years)   |
| 481014                | Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side <= 435 mm and the other side <= 297 mm in the unfolded state | 48101400        |                                     | 0,15            | Cat C (15 years)   |

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| 481019         | Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which $\leq 10\%$ by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side $> 435$ mm or with one side $\leq 435$ mm and the other side $> 297$ mm in the unfolded state | 48101900 |                              | 0,15     | Cat C (15 years) |
| 481022         | Lightweight coated paper used for writing, printing or other graphic purposes, total weight $\leq 72$ g/m <sup>2</sup> , coating weight $\leq 15$ g/m <sup>2</sup> per side, on a base of which $\geq 50\%$ by weight of the total fibre content consists of fibres obtained by a mechanical process, coated on both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size                                 | 48102200 |                              | 0,15     | Cat C (15 years) |
| 481029         | Paper and paperboard used for writing, printing or other graphic purposes, of which $> 10\%$ by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. lightweight paper)   | 48102900 |                              | 0,15     | Cat C (15 years) |
| 481031         | Kraft paper and paperboard, bleached uniformly throughout the mass and containing $> 95\%$ chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing $\leq 150$ g/m <sup>2</sup> (excl. that for writing, printing or other graphic purposes)   | 48103100 |                              | 0,15     | Cat C (15 years) |
| 481032         | Kraft paper and paperboard, bleached uniformly throughout the mass and containing $> 95\%$ chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing $> 150$ g/m <sup>2</sup> (excl. that for writing, printing or other graphic purposes)  | 48103200 |                              | 0,15     | Cat C (15 years) |
| 481039         | Kraft paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes; paper and paperboard bleached uniformly in the mass and containing $> 95\%$ chemically processed wood fibres by weight in relation to the total fibre content)  | 48103900 |                              | 0,15     | Cat C (15 years) |
| 481092         | Multi-ply paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)   | 48109200 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level  | MFN Rate | iEPA Basket      |
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| 481099         | Paper and paperboard, coated on one or both sides with kaolin "China clay" or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard, and with no other coating) | 48109900 |                               | 0,15     | Cat C (15 years) |
| 481110         | Tarred, bituminised or asphalted paper and paperboard, in rolls or in square or rectangular sheets, of any size  | 48111000 |                               | 0,15     | Cat C (15 years) |
| 481141         | Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4810)   | 48114110 | Of a kind used as book covers | 0,15     | Cat C (15 years) |
| 481141         | Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4810)   | 48114190 | Other                         | 0,15     | Cat C (15 years) |
| 481149         | Gummed or adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. self-adhesive and goods of heading 4810)  | 48114900 |                               | 0,15     | Cat C (15 years) |
| 481151         | Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size, bleached and weighing > 150 g/m <sup>2</sup> (excl. adhesives)  | 48115100 |                               | 0,15     | Cat C (15 years) |
| 481159         | Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size (excl. bleached and weighing > 150 g/m <sup>2</sup> , and adhesives)   | 48115900 |                               | 0,15     | Cat C (15 years) |
| 481160         | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809 and 4818)   | 48116000 |                               | 0,15     | Cat C (15 years) |
| 481190         | Paper, paperboard, cellulose wadding and webs of soft cellulose, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809, 4810 and 4818, and of subheading 4811.10 to 4811.60)   | 48119000 |                               | 0,15     | Cat C (15 years) |
| 481200         | Filter blocks, slabs and plates, of paper pulp   | 48120000 |                               | 0,15     | Cat C (15 years) |
| 481310         | Cigarette paper in the form of booklets or tubes   | 48131000 |                               | 0,15     | Cat C (15 years) |
| 481320         | Cigarette paper in rolls of a width of ≤ 5 cm  | 48132000 |                               | 0        | Cat E (excl.)    |
| 481390         | Cigarette paper, whether or not cut to size (excl. in the form of booklets or tubes, and rolls of a width of ≤ 5 cm)   | 48139000 |                               | 0,15     | Cat C (15 years) |

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| 481420         | Wallpaper and similar wallcoverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics   | 48142000 |                              | 0,15     | Cat C (15 years) |
| 481490         | Wallpaper and similar wallcoverings of paper, and window transparencies of paper (excl. wallcoverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics)  | 48149000 |                              | 0,15     | Cat C (15 years) |
| 481620         | Self-copy paper, in rolls of a width of $\leq 36$ cm or in rectangular or square sheets with no side measuring $> 36$ cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes (excl. carbon or similar copying papers)  | 48162000 |                              | 0,15     | Cat C (15 years) |
| 481690         | Copying or transfer papers, in rolls of a width of $\leq 36$ cm or in rectangular or square sheets with no side measuring $> 36$ cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes, together with offset plates of paper (excl. self-copy paper)  | 48169000 |                              | 0,15     | Cat C (15 years) |
| 481710         | Envelopes of paper or paperboard (excl. letter cards)  | 48171000 |                              | 0,15     | Cat C (15 years) |
| 481720         | Letter cards, plain postcards and correspondence cards, of paper or paperboard (excl. those with imprinted postage stamps)   | 48172000 |                              | 0,15     | Cat C (15 years) |
| 481730         | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery  | 48173000 |                              | 0,15     | Cat C (15 years) |
| 481810         | Toilet paper in rolls of a width of $\leq 36$ cm   | 48181010 | Manufactured in Tonga        | 0        | Cat E (excl.)    |
| 481810         | Toilet paper in rolls of a width of $\leq 36$ cm   | 48181090 | Other                        | 0        | Cat C (15 years) |
| 481820         | Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres   | 48182000 |                              | 0,15     | Cat C (15 years) |
| 481830         | Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres   | 48183000 |                              | 0,15     | Cat C (15 years) |
| 481850         | Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. footwear and parts thereof, incl. insoles, heel pieces and similar removable products, gaiters and similar products, headgear and parts thereof)  | 48185000 |                              | 0,15     | Cat C (15 years) |
| 481890         | Paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width $\leq 36$ cm, or cut to size or shape; articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres for household, sanitary or hospital use (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles) | 48189000 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|--|-----------------|--------------------|
| 481910                | Cartons, boxes and cases, of corrugated paper or paperboard   | 48191000        |  | 0,15            | Cat C (15 years)   |
| 481920                | Folding cartons, boxes and cases, of non-corrugated paper or paperboard   | 48192000        |  | 0,15            | Cat C (15 years)   |
| 481930                | Sacks and bags, of paper, paperboard, cellulose wadding or webs of cellulose fibres, having a base of a width of $\geq 40$ cm   | 48193000        |  | 0,15            | Cat C (15 years)   |
| 481940                | Sacks and bags, incl. cones, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. those having a base of a width of $\geq 40$ cm, and record sleeves)   | 48194000        |  | 0,15            | Cat C (15 years)   |
| 481950                | Packing containers, incl. record sleeves, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. cartons, boxes and cases, of corrugated paper or paperboard, folding cartons, boxes and cases, of uncorrugated paper or paperboard, sacks and bags)  | 48195000        |  | 0,15            | Cat C (15 years)   |
| 481960                | Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind used in offices, shops or the like (excl. packing containers)   | 48196000        |  | 0,15            | Cat C (15 years)   |
| 482010                | Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard   | 48201000        |  | 0,15            | Cat C (15 years)   |
| 482020                | Exercise books of paper or paperboard   | 48202010        | Plain, lined or squared being not less than 190mm by 150mm and not exceeding 245mm by 195mm in size. | 0               | Cat A (5 yrs)      |
| 482020                | Exercise books of paper or paperboard   | 48202090        | Other  | 0,15            | Cat C (15 years)   |
| 482030                | Binders (other than book covers), folders and file covers, of paper or paperboard   | 48203000        |  | 0,15            | Cat C (15 years)   |
| 482040                | Manifold business forms and interleaved carbon sets, of paper or paperboard   | 48204000        |  | 0,15            | Cat C (15 years)   |
| 482050                | Albums for samples or collections, of paper or paperboard   | 48205000        |  | 0,15            | Cat C (15 years)   |
| 482090                | Blotting pads and similar articles of stationery, of paper and paperboard, and book covers of paper or paperboard (excl. registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, binders, folders, file covers, manifold business forms and interleaved carbon sets, and albums for samples or for collections) | 48209010        | Book covers  | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 482090         | Blotting pads and similar articles of stationery, of paper and paperboard, and book covers of paper or paperboard (excl. registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, binders, folders, file covers, manifold business forms and interleaved carbon sets, and albums for samples or for collections) | 48209090 | Other                        | 0,15     | Cat C (15 years) |
| 482110         | Paper or paperboard labels of all kinds, printed  | 48211000 |                              | 0        | Cat A (5 yrs)    |
| 482190         | Paper or paperboard labels of all kinds, non-printed  | 48219000 |                              | 0        | Cat A (5 yrs)    |
| 482210         | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened, for winding textile yarn  | 48221000 |                              | 0,15     | Cat C (15 years) |
| 482290         | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened (excl. those for winding textile yarn)   | 48229000 |                              | 0,15     | Cat C (15 years) |
| 482320         | Filter paper and paperboard, in strips or rolls of a width $\leq$ 36 cm, in rectangular or square sheets, of which no side $>$ 36 cm in the unfolded state, or cut to shape other than rectangular or square  | 48232000 |                              | 0,15     | Cat C (15 years) |
| 482340         | Rolls, sheets and dials, printed for self-recording apparatus, in rolls of a width $\leq$ 36 cm, in rectangular or square sheets of which no side $>$ 36 cm in the unfolded state, or cut into dials  | 48234000 |                              | 0,15     | Cat C (15 years) |
| 482361         | Trays, dishes, plates, cups and the like, of bamboo paper or bamboo paperboard  | 48236100 |                              | 0,15     | Cat C (15 years) |
| 482369         | Trays, dishes, plates, cups and the like, of paper or paperboard (excl. of bamboo paper or bamboo paperboard)   | 48236900 |                              | 0,15     | Cat B (10 yrs)   |
| 482370         | Moulded or pressed articles of paper pulp, n.e.s.   | 48237010 | Egg tray                     | 0        | Cat C (15 years) |
| 482370         | Moulded or pressed articles of paper pulp, n.e.s.   | 48237090 | Other                        | 0,15     | Cat C (15 years) |
| 482390         | Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width $\leq$ 36 cm, in rectangular or square sheets, of which no side $>$ 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s.                                    | 48239000 |                              | 0        | Cat A (5 yrs)    |
| 490110         | Printed books, brochures and similar printed matter, in single sheets, whether or not folded (excl. periodicals and publications which are essentially devoted to advertising)  | 49011000 |                              | 0        | Cat A (5 yrs)    |
| 490191         | Dictionaries and encyclopaedias, and serial instalments thereof   | 49019100 |                              | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 490199                | Printed books, brochures and similar printed matter (excl. those in single sheets; dictionaries, encyclopaedias, periodicals and publications which are essentially devoted to advertising)  | 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 (excl. those appearing at least four times a week)   | 49029000        |                                     | 0               | Cat A (5 yrs)      |
| 490300                | 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 (excl. relief globes)  | 49051000        |                                     | 0               | Cat A (5 yrs)      |
| 490591                | Maps and hydrographic or similar charts of all kinds, incl. atlases and topographical plans, printed and in book form (excl. globes, and maps and plans, in relief)  | 49059100        |                                     | 0               | Cat A (5 yrs)      |
| 490599                | Maps and hydrographic or similar charts of all kinds, incl. atlases, wall maps and topographical plans, printed (excl. those in book form, and maps, plans and globes, in relief)  | 49059900        |                                     | 0               | Cat A (5 yrs)      |
| 490600                | Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing            | 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; banknotes; cheque forms; stock, share or bond certificates and similar documents of title | 49070000        |                                     | 0               | Cat A (5 yrs)      |
| 490810                | Transfers "decalcomanias", vitrifiable   | 49081000        |                                     | 0               | Cat A (5 yrs)      |
| 490890                | Transfers "decalcomanias" (excl. vitrifiable)  | 49089000        |                                     | 0               | Cat A (5 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        |                                     | 0,15            | Cat C (15 years)   |
| 491000                | Calendars of any kinds, printed, incl. calendars blocks  | 49100000        |                                     | 0,15            | Cat C (15 years)   |
| 491110                | Trade advertising material, commercial catalogues and the like   | 49111000        |                                     | 0,15            | Cat C (15 years)   |
| 491191                | Pictures, prints and photographs, n.e.s.   | 49119100        |                                     | 0,15            | Cat C (15 years)   |
| 491199                | Printed matter, n.e.s.   | 49119900        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 500100                | Silkworm cocoons suitable for reeling  | 50010000        |                                     | 0,15            | Cat C (15 years)   |
| 500200                | Raw silk "non-thrown"  | 50020000        |                                     | 0,15            | Cat C (15 years)   |
| 500300                | Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock   | 50030000        |                                     | 0,15            | Cat C (15 years)   |
| 500400                | Silk yarn (excl. that spun from silk waste and that put up for retail sale)  | 50040000        |                                     | 0,15            | Cat C (15 years)   |
| 500500                | Yarn spun from silk waste (excl. that put up for retail sale)  | 50050000        |                                     | 0,15            | Cat C (15 years)   |
| 500600                | Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut  | 50060000        |                                     | 0,15            | Cat C (15 years)   |
| 500710                | Woven fabrics of noil silk   | 50071000        |                                     | 0,15            | Cat C (15 years)   |
| 500720                | Woven fabrics containing $\geq$ 85% silk or schappe by weight  | 50072000        |                                     | 0,15            | Cat C (15 years)   |
| 500790                | Woven fabrics containing predominantly, but $<$ 85% silk or silk waste by weight   | 50079000        |                                     | 0,15            | Cat C (15 years)   |
| 510111                | Greasy shorn wool, incl. fleece-washed wool, neither carded nor combed   | 51011100        |                                     | 0,15            | Cat C (15 years)   |
| 510119                | Greasy wool, incl. fleece-washed wool, neither carded nor combed (excl. shorn wool)  | 51011900        |                                     | 0,15            | Cat C (15 years)   |
| 510121                | Shorn wool, degreased, non-carbonised, neither carded nor combed   | 51012100        |                                     | 0,15            | Cat C (15 years)   |
| 510129                | Degreased wool, non-carbonised, neither carded nor combed (excl. shorn wool)   | 51012900        |                                     | 0,15            | Cat C (15 years)   |
| 510130                | Carbonised wool, neither carded nor combed   | 51013000        |                                     | 0,15            | Cat C (15 years)   |
| 510211                | Hair of Kashmir "cashmere" goats, neither carded nor combed  | 51021100        |                                     | 0,15            | Cat C (15 years)   |
| 510219                | Fine animal hair, neither carded nor combed (excl. wool and hair of Kashmir "cashmere" goats)  | 51021900        |                                     | 0,15            | Cat C (15 years)   |
| 510220                | Coarse animal hair, neither carded nor combed (excl. wool, hair and bristles used in the manufacture of brooms and brushes, and horsehair from the mane or tail) | 51022000        |                                     | 0,15            | Cat C (15 years)   |
| 510310                | Noils of wool or of fine animal hair (excl. garnetted stock)   | 51031000        |                                     | 0,15            | Cat C (15 years)   |

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|----------------|--|----------|------------------------------|----------|------------------|
| 510320         | Waste of wool or of fine animal hair, incl. yarn waste (excl. noils and garnetted stock)   | 51032000 |                              | 0,15     | Cat C (15 years) |
| 510330         | Waste of coarse animal hair, incl. yarn waste (excl. garnetted stock, waste of hair or bristles used in the manufacture of brooms and brushes, and of horsehair from the mane or tail) | 51033000 |                              | 0,15     | Cat C (15 years) |
| 510400         | Garnetted stock of wool or of fine or coarse animal hair, neither carded nor combed  | 51040000 |                              | 0,15     | Cat C (15 years) |
| 510510         | Wool, carded   | 51051000 |                              | 0,15     | Cat C (15 years) |
| 510521         | Wool, combed, in fragments "open tops"   | 51052100 |                              | 0,15     | Cat C (15 years) |
| 510529         | Wool, combed (excl. that in fragments "open tops")   | 51052900 |                              | 0,15     | Cat C (15 years) |
| 510531         | Hair of Kashmir "cashmere" goats, carded or combed   | 51053100 |                              | 0,15     | Cat C (15 years) |
| 510539         | Fine animal hair, carded or combed (excl. wool and hair of Kashmir "cashmere" goats)   | 51053900 |                              | 0,15     | Cat C (15 years) |
| 510540         | Coarse animal hair, carded or combed   | 51054000 |                              | 0,15     | Cat C (15 years) |
| 510610         | Carded wool yarn containing $\geq$ 85% wool by weight (excl. that put up for retail sale)  | 51061000 |                              | 0,15     | Cat C (15 years) |
| 510620         | Carded wool yarn containing predominantly, but $<$ 85% wool by weight (excl. that put up for retail sale)  | 51062000 |                              | 0,15     | Cat C (15 years) |
| 510710         | Yarn of combed wool containing $\geq$ 85% wool by weight (excl. that put up for retail sale)   | 51071000 |                              | 0,15     | Cat C (15 years) |
| 510720         | Yarn of combed wool containing predominantly, but $<$ 85% wool by weight (excl. that put up for retail sale)   | 51072000 |                              | 0,15     | Cat C (15 years) |
| 510810         | Carded yarn of fine animal hair (excl. that of wool or that put up for retail sale)  | 51081000 |                              | 0,15     | Cat C (15 years) |
| 510820         | Combed yarn of fine animal hair (excl. that of wool and that put up for retail sale)   | 51082000 |                              | 0,15     | Cat C (15 years) |
| 510910         | Yarn containing $\geq$ 85% wool or fine animal hair by weight, put up for retail sale  | 51091000 |                              | 0,15     | Cat C (15 years) |
| 510990         | Yarn containing predominantly, but $<$ 85% wool or fine animal hair by weight, put up for retail sale  | 51099000 |                              | 0,15     | Cat C (15 years) |
| 511000         | Yarn of coarse animal hair or of horsehair, incl. gimped horsehair yarn, whether or not put up for retail sale (excl. horsehair and yarn not joined together)                          | 51100000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 511111         | Woven fabrics containing $\geq 85\%$ carded wool or carded fine animal hair by weight and weighing $\leq 300 \text{ g/m}^2$  | 51111100 |                              | 0,15     | Cat C (15 years) |
| 511119         | Woven fabrics containing $\geq 85\%$ carded wool or carded fine animal hair by weight and weighing $> 300 \text{ g/m}^2$ (excl. fabrics for technical uses specified in heading 5911)  | 51111900 |                              | 0,15     | Cat C (15 years) |
| 511120         | Woven fabrics containing predominantly, but $< 85\%$ carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments  | 51112000 |                              | 0,15     | Cat C (15 years) |
| 511130         | Woven fabrics containing predominantly, but $< 85\%$ carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres  | 51113000 |                              | 0,15     | Cat C (15 years) |
| 511190         | Woven fabrics containing predominantly, but $< 85\%$ carded wool or carded fine animal hair by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres)  | 51119000 |                              | 0,15     | Cat C (15 years) |
| 511211         | Woven fabrics containing $\geq 85\%$ combed wool or combed fine animal hair by weight and weighing $\leq 200 \text{ g/m}^2$ (excl. fabrics for technical uses of heading 5911)   | 51121100 |                              | 0,15     | Cat C (15 years) |
| 511219         | Woven fabrics containing $\geq 85\%$ combed wool or combed fine animal hair by weight and weighing $> 200 \text{ g/m}^2$   | 51121900 |                              | 0,15     | Cat C (15 years) |
| 511220         | Woven fabrics containing predominantly, but $< 85\%$ combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments (excl. fabrics for technical uses of heading 5911)                           | 51122000 |                              | 0,15     | Cat C (15 years) |
| 511230         | Woven fabrics containing predominantly, but $< 85\%$ combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres (excl. fabrics for technical uses of heading 5911)                       | 51123000 |                              | 0,15     | Cat C (15 years) |
| 511290         | Woven fabrics containing predominantly, but $< 85\%$ combed wool or combed fine animal hair by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics for technical uses of heading 5911) | 51129000 |                              | 0,15     | Cat C (15 years) |
| 511300         | Woven fabrics of coarse animal hair or of horsehair (excl. fabrics for technical uses of heading 5911)   | 51130000 |                              | 0,15     | Cat C (15 years) |
| 520100         | Cotton, neither carded nor combed  | 52010000 |                              | 0,15     | Cat C (15 years) |
| 520210         | Cotton yarn waste, incl. thread waste  | 52021000 |                              | 0,15     | Cat C (15 years) |
| 520291         | Garnetted stock of cotton  | 52029100 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 520299         | Cotton waste (excl. yarn waste, thread waste and garnetted stock)   | 52029900 |                              | 0,15     | Cat C (15 years) |
| 520300         | Cotton, carded or combed  | 52030000 |                              | 0,15     | Cat C (15 years) |
| 520411         | Sewing thread, containing $\geq$ 85% cotton by weight (excl. that put up for retail sale)   | 52041100 |                              | 0,15     | Cat C (15 years) |
| 520419         | Sewing thread, containing predominantly, but $<$ 85% cotton by weight (excl. that put up for retail sale)   | 52041900 |                              | 0,15     | Cat C (15 years) |
| 520420         | Cotton sewing thread, put up for retail sale  | 52042000 |                              | 0,15     | Cat C (15 years) |
| 520511         | Single cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $\geq$ 714,29 decitex " $\leq$ MN 14" (excl. sewing thread and yarn put up for retail sale)                   | 52051100 |                              | 0,15     | Cat C (15 years) |
| 520512         | Single cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 232,56 decitex to $<$ 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale) | 52051200 |                              | 0,15     | Cat C (15 years) |
| 520513         | Single cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 192,31 decitex to $<$ 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale) | 52051300 |                              | 0,15     | Cat C (15 years) |
| 520514         | Single cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 125 decitex to $<$ 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)    | 52051400 |                              | 0,15     | Cat C (15 years) |
| 520515         | Single cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $<$ 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)                               | 52051500 |                              | 0,15     | Cat C (15 years) |
| 520521         | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $\geq$ 714,29 decitex " $\leq$ MN 14" (excl. sewing thread and yarn put up for retail sale)                     | 52052100 |                              | 0,15     | Cat C (15 years) |
| 520522         | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 232,56 decitex to $<$ 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)   | 52052200 |                              | 0,15     | Cat C (15 years) |
| 520523         | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 192,31 decitex to $<$ 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)   | 52052300 |                              | 0,15     | Cat C (15 years) |
| 520524         | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 125 decitex to $<$ 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)      | 52052400 |                              | 0,15     | Cat C (15 years) |

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| 520526                | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 106,38 decitex to $<$ 125 decitex "> MN 80 to MN 94" (excl. sewing thread and yarn put up for retail sale)   | 52052600        |                                     | 0,15            | Cat C (15 years)   |
| 520527                | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 83,33 decitex to $<$ 106,38 decitex "> MN 94 to MN 120" (excl. sewing thread and yarn put up for retail sale)  | 52052700        |                                     | 0,15            | Cat C (15 years)   |
| 520528                | Single cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $<$ 83,33 decitex "> MN 120" (excl. sewing thread and yarn put up for retail sale)   | 52052800        |                                     | 0,15            | Cat C (15 years)   |
| 520531                | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $\geq$ 714,29 decitex " $\leq$ MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)                   | 52053100        |                                     | 0,15            | Cat C (15 years)   |
| 520532                | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 232,56 decitex to $<$ 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52053200        |                                     | 0,15            | Cat C (15 years)   |
| 520533                | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 192,31 decitex to $<$ 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52053300        |                                     | 0,15            | Cat C (15 years)   |
| 520534                | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 125 decitex to $<$ 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 52053400        |                                     | 0,15            | Cat C (15 years)   |
| 520535                | Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $<$ 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)                               | 52053500        |                                     | 0,15            | Cat C (15 years)   |
| 520541                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $\geq$ 714,29 decitex " $\leq$ MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)                     | 52054100        |                                     | 0,15            | Cat C (15 years)   |
| 520542                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 232,56 decitex to $<$ 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)   | 52054200        |                                     | 0,15            | Cat C (15 years)   |
| 520543                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 192,31 decitex to $<$ 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)   | 52054300        |                                     | 0,15            | Cat C (15 years)   |

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| 520544                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 125 decitex to $<$ 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 52054400        |                                     | 0,15            | Cat C (15 years)   |
| 520546                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 106,38 decitex to $<$ 125 decitex "> MN 80 to MN 94" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 52054600        |                                     | 0,15            | Cat C (15 years)   |
| 520547                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of 83,33 decitex to $<$ 106,38 decitex "> MN 94 to MN 120" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52054700        |                                     | 0,15            | Cat C (15 years)   |
| 520548                | Multiple "folded" or cabled cotton yarn, of combed fibres, containing $\geq$ 85% cotton by weight and with a linear density of $<$ 83,33 decitex "> MN 120" per single yarn (excl. sewing thread and yarn put up for retail sale)                            | 52054800        |                                     | 0,15            | Cat C (15 years)   |
| 520611                | Single cotton yarn containing predominantly, but $<$ 85% cotton by weight, of uncombed fibres and with a linear density of $\geq$ 714,29 decitex " $\leq$ MN 14" (excl. sewing thread and yarn put up for retail sale)                                       | 52061100        |                                     | 0,15            | Cat C (15 years)   |
| 520612                | Single cotton yarn containing predominantly, but $<$ 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to $<$ 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)                     | 52061200        |                                     | 0,15            | Cat C (15 years)   |
| 520613                | Single cotton yarn containing predominantly, but $<$ 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to $<$ 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)                     | 52061300        |                                     | 0,15            | Cat C (15 years)   |
| 520614                | Single cotton yarn containing predominantly, but $<$ 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to $<$ 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)                        | 52061400        |                                     | 0,15            | Cat C (15 years)   |
| 520615                | Single cotton yarn containing predominantly, but $<$ 85% cotton by weight, of uncombed fibres and with a linear density of $<$ 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)   | 52061500        |                                     | 0,15            | Cat C (15 years)   |
| 520621                | Single cotton yarn containing predominantly, but $<$ 85% cotton by weight, of combed fibres and with a linear density of $\geq$ 714,29 decitex " $\leq$ MN 14" (excl. sewing thread and yarn put up for retail sale)   | 52062100        |                                     | 0,15            | Cat C (15 years)   |

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| 520622                | Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)  | 52062200        |                                     | 0,15            | Cat C (15 years)   |
| 520623                | Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)  | 52062300        |                                     | 0,15            | Cat C (15 years)   |
| 520624                | Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)   | 52062400        |                                     | 0,15            | Cat C (15 years)   |
| 520625                | Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)  | 52062500        |                                     | 0,15            | Cat C (15 years)   |
| 520631                | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of >= 714,29 decitex "<= MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)                          | 52063100        |                                     | 0,15            | Cat C (15 years)   |
| 520632                | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52063200        |                                     | 0,15            | Cat C (15 years)   |
| 520633                | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52063300        |                                     | 0,15            | Cat C (15 years)   |
| 520634                | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 52063400        |                                     | 0,15            | Cat C (15 years)   |
| 520635                | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)                               | 52063500        |                                     | 0,15            | Cat C (15 years)   |
| 520641                | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of >= 714,29 decitex "< MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)                             | 52064100        |                                     | 0,15            | Cat C (15 years)   |

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| 520642         | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52064200 |                              | 0,15     | Cat C (15 years) |
| 520643         | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale) | 52064300 |                              | 0,15     | Cat C (15 years) |
| 520644         | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)    | 52064400 |                              | 0,15     | Cat C (15 years) |
| 520645         | Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)                               | 52064500 |                              | 0,15     | Cat C (15 years) |
| 520710         | Cotton yarn containing >= 85% cotton by weight, put up for retail sale (excl. sewing thread)  | 52071000 |                              | 0,15     | Cat C (15 years) |
| 520790         | Cotton yarn containing predominantly, but < 85% cotton by weight, put up for retail sale (excl. sewing thread)  | 52079000 |                              | 0,15     | Cat C (15 years) |
| 520811         | Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 100 g/m², unbleached  | 52081100 |                              | 0,15     | Cat C (15 years) |
| 520812         | Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², unbleached  | 52081200 |                              | 0,15     | Cat C (15 years) |
| 520813         | Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached   | 52081300 |                              | 0,15     | Cat C (15 years) |
| 520819         | Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)   | 52081900 |                              | 0,15     | Cat C (15 years) |
| 520821         | Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², unbleached  | 52082100 |                              | 0,15     | Cat C (15 years) |
| 520822         | Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², bleached  | 52082200 |                              | 0,15     | Cat C (15 years) |
| 520823         | Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, bleached   | 52082300 |                              | 0,15     | Cat C (15 years) |

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| 520829                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                             | 52082900        |                                     | 0,15            | Cat C (15 years)   |
| 520831                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , dyed  | 52083100        |                                     | 0,15            | Cat C (15 years)   |
| 520832                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to 200 g/m <sup>2</sup> , dyed  | 52083200        |                                     | 0,15            | Cat C (15 years)   |
| 520833                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed   | 52083300        |                                     | 0,15            | Cat C (15 years)   |
| 520839                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                                 | 52083900        |                                     | 0,15            | Cat C (15 years)   |
| 520841                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , made from yarn of different colours   | 52084100        |                                     | 0,15            | Cat C (15 years)   |
| 520842                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to 200 g/m <sup>2</sup> , made from yarn of different colours   | 52084200        |                                     | 0,15            | Cat C (15 years)   |
| 520843                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, made from yarn of different colours  | 52084300        |                                     | 0,15            | Cat C (15 years)   |
| 520849                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , made from yarn of different colours (excl. those in three- thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 52084900        |                                     | 0,15            | Cat C (15 years)   |
| 520851                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 100$ g/m <sup>2</sup> , printed   | 52085100        |                                     | 0,15            | Cat C (15 years)   |
| 520852                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 100$ g to 200 g/m <sup>2</sup> , printed   | 52085200        |                                     | 0,15            | Cat C (15 years)   |
| 520859                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $\leq 200$ g/m <sup>2</sup> , printed (excl. plain woven fabrics)   | 52085900        |                                     | 0,15            | Cat C (15 years)   |
| 520911                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , unbleached   | 52091100        |                                     | 0,15            | Cat C (15 years)   |
| 520912                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached  | 52091200        |                                     | 0,15            | Cat C (15 years)   |
| 520919                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200$ g/m <sup>2</sup> , unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                              | 52091900        |                                     | 0,15            | Cat C (15 years)   |

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| 520921                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , bleached   | 52092100        |                                     | 0,15            | Cat C (15 years)   |
| 520922                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, bleached  | 52092200        |                                     | 0,15            | Cat C (15 years)   |
| 520929                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                          | 52092900        |                                     | 0,15            | Cat C (15 years)   |
| 520931                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , dyed   | 52093100        |                                     | 0,15            | Cat C (15 years)   |
| 520932                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, dyed  | 52093200        |                                     | 0,15            | Cat C (15 years)   |
| 520939                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                              | 52093900        |                                     | 0,15            | Cat C (15 years)   |
| 520941                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , made of yarn of different colours  | 52094100        |                                     | 0,15            | Cat C (15 years)   |
| 520942                | Denim, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , made of yarn of different colours  | 52094200        |                                     | 0,15            | Cat C (15 years)   |
| 520943                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours                                       | 52094300        |                                     | 0,15            | Cat C (15 years)   |
| 520949                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 52094900        |                                     | 0,15            | Cat C (15 years)   |
| 520951                | Plain woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , printed  | 52095100        |                                     | 0,15            | Cat C (15 years)   |
| 520952                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , in three-thread or four-thread twill, incl. cross twill, printed   | 52095200        |                                     | 0,15            | Cat C (15 years)   |
| 520959                | Woven fabrics of cotton, containing $\geq 85\%$ cotton by weight and weighing $> 200 \text{ g/m}^2$ , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                           | 52095900        |                                     | 0,15            | Cat C (15 years)   |
| 521011                | Plain woven fabrics of cotton, containing predominantly, but $< 85\%$ cotton by weight, mixed principally or solely with man-made fibres and weighing $\leq 200 \text{ g/m}^2$ , unbleached  | 52101100        |                                     | 0,15            | Cat C (15 years)   |

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| 521019                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², unbleached (excl. plain woven fabrics)  | 52101900        |                                     | 0,15            | Cat C (15 years)   |
| 521021                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², bleached  | 52102100        |                                     | 0,15            | Cat C (15 years)   |
| 521029                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², bleached (excl. plain woven fabrics)  | 52102900        |                                     | 0,15            | Cat C (15 years)   |
| 521031                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², dyed  | 52103100        |                                     | 0,15            | Cat C (15 years)   |
| 521032                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed                                       | 52103200        |                                     | 0,15            | Cat C (15 years)   |
| 521039                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 52103900        |                                     | 0,15            | Cat C (15 years)   |
| 521041                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², made of yarn of different colours   | 52104100        |                                     | 0,15            | Cat C (15 years)   |
| 521049                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², made from yarn of different colours (excl. plain woven fabrics)                                     | 52104900        |                                     | 0,15            | Cat C (15 years)   |
| 521051                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², printed   | 52105100        |                                     | 0,15            | Cat C (15 years)   |
| 521059                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², printed (excl. plain woven fabrics)   | 52105900        |                                     | 0,15            | Cat C (15 years)   |
| 521111                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², unbleached   | 52111100        |                                     | 0,15            | Cat C (15 years)   |
| 521112                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached                                  | 52111200        |                                     | 0,15            | Cat C (15 years)   |



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| 521119                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                        | 52111900        |                                     | 0,15            | Cat C (15 years)   |
| 521120                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², bleached   | 52112000        |                                     | 0,15            | Cat C (15 years)   |
| 521131                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², dyed   | 52113100        |                                     | 0,15            | Cat C (15 years)   |
| 521132                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed  | 52113200        |                                     | 0,15            | Cat C (15 years)   |
| 521139                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)                              | 52113900        |                                     | 0,15            | Cat C (15 years)   |
| 521141                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours  | 52114100        |                                     | 0,15            | Cat C (15 years)   |
| 521142                | Denim, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours  | 52114200        |                                     | 0,15            | Cat C (15 years)   |
| 521143                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours                                       | 52114300        |                                     | 0,15            | Cat C (15 years)   |
| 521149                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 52114900        |                                     | 0,15            | Cat C (15 years)   |
| 521151                | Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², printed  | 52115100        |                                     | 0,15            | Cat C (15 years)   |
| 521152                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, printed   | 52115200        |                                     | 0,15            | Cat C (15 years)   |

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| 521159                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 52115900        |                                     | 0,15            | Cat C (15 years)   |
| 521211                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m², unbleached   | 52121100        |                                     | 0,15            | Cat C (15 years)   |
| 521212                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m², bleached   | 52121200        |                                     | 0,15            | Cat C (15 years)   |
| 521213                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m², dyed   | 52121300        |                                     | 0,15            | Cat C (15 years)   |
| 521214                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m², made of yarn of different colours  | 52121400        |                                     | 0,15            | Cat C (15 years)   |
| 521215                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing ≤ 200 g/m², printed  | 52121500        |                                     | 0,15            | Cat C (15 years)   |
| 521221                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², unbleached   | 52122100        |                                     | 0,15            | Cat C (15 years)   |
| 521222                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², bleached   | 52122200        |                                     | 0,15            | Cat C (15 years)   |
| 521223                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², dyed   | 52122300        |                                     | 0,15            | Cat C (15 years)   |
| 521224                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², made of yarn of different colours  | 52122400        |                                     | 0,15            | Cat C (15 years)   |
| 521225                | Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², printed  | 52122500        |                                     | 0,15            | Cat C (15 years)   |
| 530110                | Flax, raw or retted   | 53011000        |                                     | 0,15            | Cat C (15 years)   |
| 530121                | Flax, broken or scutched  | 53012100        |                                     | 0,15            | Cat C (15 years)   |

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| 530129         | Flax, hackled or otherwise processed, but not spun (excl. broken, scutched and retted flax)   | 53012900 |                              | 0,15     | Cat C (15 years) |
| 530130         | Flax tow and waste, incl. yarn waste and garnetted stock  | 53013000 |                              | 0,15     | Cat C (15 years) |
| 530210         | True hemp "Cannabis sativa L.", raw or retted   | 53021000 |                              | 0,15     | Cat C (15 years) |
| 530290         | True hemp "Cannabis sativa L.", processed but not spun; tow and waste of hemp, incl. yarn waste and garnetted stock (excl. retted hemp)   | 53029000 |                              | 0,15     | Cat C (15 years) |
| 530310         | Jute and other textile bast fibres, raw or retted (excl. flax, true hemp and ramie)   | 53031000 |                              | 0,15     | Cat C (15 years) |
| 530390         | Jute and other textile bast fibres, processed but not spun; tow and waste of such fibres, incl. yarn waste and garnetted stock (excl. retted fibres of this kind, flax, true hemp and ramie)                          | 53039000 |                              | 0,15     | Cat C (15 years) |
| 530500         | Coconut, abaca "Manila hemp or Musa textilis Nee", ramie, agave and other vegetable textile fibres, n.e.s., raw or processed, but not spun; tow, noils and waste of such fibres, incl. yarn waste and garnetted stock | 53050000 |                              | 0,15     | Cat C (15 years) |
| 530610         | Single flax yarn  | 53061000 |                              | 0,15     | Cat C (15 years) |
| 530620         | Multiple "folded" or cabled flax yarn   | 53062000 |                              | 0,15     | Cat C (15 years) |
| 530710         | Single yarn of jute or of other textile bast fibres of heading 5303   | 53071000 |                              | 0,15     | Cat C (15 years) |
| 530720         | Multiple "folded" or cabled yarn of jute or of other textile bast fibres of heading 5303  | 53072000 |                              | 0,15     | Cat C (15 years) |
| 530810         | Coconut "coir" yarn   | 53081000 |                              | 0,15     | Cat C (15 years) |
| 530820         | Hemp yarn   | 53082000 |                              | 0,15     | Cat C (15 years) |
| 530890         | Yarn of vegetable textile fibres (excl. flax yarn, yarn of jute or of other textile bast fibres of heading 5303, coconut "coir" yarn, hemp yarn and cotton yarn)  | 53089000 |                              | 0,15     | Cat C (15 years) |
| 530911         | Woven fabrics of flax, containing $\geq$ 85% flax by weight, unbleached or bleached   | 53091100 |                              | 0,15     | Cat C (15 years) |
| 530919         | Woven fabrics of flax, containing $\geq$ 85% flax by weight, dyed, made of yarn of different colours, or printed  | 53091900 |                              | 0,15     | Cat C (15 years) |
| 530921         | Woven fabrics of flax, containing predominantly, but $<$ 85% flax by weight, unbleached or bleached   | 53092100 |                              | 0,15     | Cat C (15 years) |

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| 530929         | Woven fabrics of flax, containing predominantly, but < 85% flax by weight, dyed, made of yarn of different colours, or printed  | 53092900 |                              | 0,15     | Cat C (15 years) |
| 531010         | Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached   | 53101000 |                              | 0,15     | Cat C (15 years) |
| 531090         | Woven fabrics of jute or of other textile bast fibres of heading 5303, bleached, dyed, made of yarn of different colours, or printed  | 53109000 |                              | 0,15     | Cat C (15 years) |
| 531100         | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn (excl. those of flax, jute, other textile bast fibres of heading 5303 and cotton yarn)   | 53110000 |                              | 0,15     | Cat C (15 years) |
| 540110         | Sewing thread of synthetic filaments, whether or not put up for retail sale   | 54011000 |                              | 0,15     | Cat C (15 years) |
| 540120         | Sewing thread of artificial filaments, whether or not put up for retail sale  | 54012000 |                              | 0,15     | Cat C (15 years) |
| 540211         | High-tenacity filament yarn of aramids (excl. sewing thread and yarn put up for retail sale)  | 54021100 |                              | 0,15     | Cat C (15 years) |
| 540219         | High-tenacity filament yarn of nylon or other polyamides (excl. sewing thread, yarn put up for retail sale and high-tenacity filament yarn of aramids)  | 54021900 |                              | 0,15     | Cat C (15 years) |
| 540220         | High-tenacity filament yarn of polyesters (excl. that put up for retail sale)   | 54022000 |                              | 0,15     | Cat C (15 years) |
| 540231         | Textured filament yarn of nylon or other polyamides, with a linear density of <= 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)   | 54023100 |                              | 0,15     | Cat C (15 years) |
| 540232         | Textured filament yarn of nylon or other polyamides, with a linear density of > 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)  | 54023200 |                              | 0,15     | Cat C (15 years) |
| 540233         | Textured filament yarn of polyester (excl. that put up for retail sale)   | 54023300 |                              | 0,15     | Cat C (15 years) |
| 540234         | Textured synthetic filament yarn of polypropylene (excl. sewing thread and yarn put up for retail sale)   | 54023400 |                              | 0,15     | Cat C (15 years) |
| 540239         | Textured synthetic filament yarn (excl. sewing thread, yarn put up for retail sale and textured filament yarn of polypropylene, polyester, nylon or other polyamides)   | 54023900 |                              | 0,15     | Cat C (15 years) |
| 540244         | Synthetic filament elastomeric yarn, single, untwisted or with a twist of <= 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides) | 54024400 |                              | 0,15     | Cat C (15 years) |

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| 540245                | Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, elastomeric yarn, high-tenacity yarn and textured yarn)                           | 54024500        |                                     | 0,15            | Cat C (15 years)   |
| 540246                | Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre, partially oriented (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)   | 54024600        |                                     | 0,15            | Cat C (15 years)   |
| 540247                | Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale, textured yarn and yarn of partially oriented polyester filament)                | 54024700        |                                     | 0,15            | Cat C (15 years)   |
| 540248                | Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)   | 54024800        |                                     | 0,15            | Cat C (15 years)   |
| 540249                | Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, untwisted or with a twist of ≤ 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn, elastomeric yarn and filament yarn of polyester, nylon or other polyamides) | 54024900        |                                     | 0,15            | Cat C (15 years)   |
| 540251                | Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, high-tenacity yarn or textured yarn)   | 54025100        |                                     | 0,15            | Cat C (15 years)   |
| 540252                | Filament yarn of polyester, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)  | 54025200        |                                     | 0,15            | Cat C (15 years)   |
| 540253                | Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)  | 54025300        |                                     | 0,15            | Cat C (15 years)   |
| 540259                | Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, polypropylene, nylon or other polyamides)                 | 54025900        |                                     | 0,15            | Cat C (15 years)   |
| 540261                | Multiple "folded" or cabled filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and high-tenacity yarn or textured yarn)  | 54026100        |                                     | 0,15            | Cat C (15 years)   |
| 540262                | Multiple "folded" or cabled filament yarn of polyester, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)  | 54026200        |                                     | 0,15            | Cat C (15 years)   |

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| 540263                | Multiple "folded" or cabled filament yarn of polypropylene, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)  | 54026300        |                                     | 0,15            | Cat C (15 years)   |
| 540269                | Multiple "folded" or cabled synthetic filament yarn, incl. synthetic monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, polypropylene, nylon or other polyamides) | 54026900        |                                     | 0,15            | Cat C (15 years)   |
| 540310                | High-tenacity yarn of viscose rayon filament (excl. sewing thread and yarn put up for retail sale)   | 54031000        |                                     | 0,15            | Cat C (15 years)   |
| 540331                | Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)                                    | 54033100        |                                     | 0,15            | Cat C (15 years)   |
| 540332                | Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, with a twist of > 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)  | 54033200        |                                     | 0,15            | Cat C (15 years)   |
| 540333                | Filament yarn of cellulose acetate, incl. monofilament of < 67 decitex, single (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)   | 54033300        |                                     | 0,15            | Cat C (15 years)   |
| 540339                | Artificial filament yarn, incl. artificial monofilament of < 67 decitex, single (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)   | 54033900        |                                     | 0,15            | Cat C (15 years)   |
| 540341                | Multiple "folded" or cabled filament yarn of viscose rayon, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)   | 54034100        |                                     | 0,15            | Cat C (15 years)   |
| 540342                | Multiple "folded" or cabled filament yarn of cellulose acetate, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)   | 54034200        |                                     | 0,15            | Cat C (15 years)   |
| 540349                | Multiple "folded" or cabled artificial filament yarn, incl. artificial monofilament of < 67 decitex (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)                                     | 54034900        |                                     | 0,15            | Cat C (15 years)   |
| 540411                | Elastomeric monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm  | 54041100        |                                     | 0,15            | Cat C (15 years)   |
| 540412                | Polypropylene monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm (excl. elastomers)   | 54041210        | Fishing line                        | 0               | Cat C (15 years)   |
| 540412                | Polypropylene monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm (excl. elastomers)   | 54041290        | Other                               | 0,15            | Cat C (15 years)   |
| 540419                | Synthetic monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm (excl. of elastomers and polypropylene)  | 54041910        | Fishing line                        | 0               | Cat C (15 years)   |

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| 540419         | Synthetic monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm (excl. of elastomers and polypropylene)   | 54041990 | Other                        | 0,15     | Cat C (15 years) |
| 540490         | Strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of $\leq 5$ mm   | 54049000 |                              | 0,15     | Cat C (15 years) |
| 540500         | Artificial monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm; strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of $\leq 5$ mm   | 54050010 | Fishing line                 | 0        | Cat A (5 yrs)    |
| 540500         | Artificial monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm; strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of $\leq 5$ mm   | 54050090 | Other                        | 0,15     | Cat C (15 years) |
| 540600         | Man-made filament yarn, put up for retail sale (excl. sewing thread)  | 54060000 |                              | 0,15     | Cat C (15 years) |
| 540710         | Woven fabrics of high-tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm   | 54071000 |                              | 0,15     | Cat C (15 years) |
| 540720         | Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm  | 54072000 |                              | 0,15     | Cat C (15 years) |
| 540730         | Woven fabrics of synthetic filament yarn, incl. monofilament of $\geq 67$ decitex and with a cross sectional dimension of $\leq 1$ mm, consisting of layers of parallel textile yarns superimposed on each other at acute or right angles, the layers being bonded at the intersections of the yarns by an adhesive or by thermal bonding | 54073000 |                              | 0,15     | Cat C (15 years) |
| 540741         | Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached   | 54074100 |                              | 0,15     | Cat C (15 years) |
| 540742         | Woven fabrics of filament yarn containing $\geq 85\%$ nylon or other polyamides by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed  | 54074200 |                              | 0,15     | Cat C (15 years) |
| 540743         | Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours  | 54074300 |                              | 0,15     | Cat C (15 years) |
| 540744         | Woven fabrics of yarn containing $\geq 85\%$ by weight of filaments of nylon or other polyamides by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed  | 54074400 |                              | 0,15     | Cat C (15 years) |
| 540751         | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached   | 54075100 |                              | 0,15     | Cat C (15 years) |

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| 540752                | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed  | 54075200        |                                     | 0,15            | Cat C (15 years)   |
| 540753                | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours   | 54075300        |                                     | 0,15            | Cat C (15 years)   |
| 540754                | Woven fabrics of yarn containing $\geq 85\%$ by weight of textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed   | 54075400        |                                     | 0,15            | Cat C (15 years)   |
| 540761                | Woven fabrics of yarn containing $\geq 85\%$ by weight of non-textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm  | 54076100        |                                     | 0,15            | Cat C (15 years)   |
| 540769                | Woven fabrics of yarn containing $\geq 85\%$ by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm   | 54076900        |                                     | 0,15            | Cat C (15 years)   |
| 540771                | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, untreated or not further treated than bleached (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments) | 54077100        |                                     | 0,15            | Cat C (15 years)   |
| 540772                | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)   | 54077200        |                                     | 0,15            | Cat C (15 years)   |
| 540773                | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)              | 54077300        |                                     | 0,15            | Cat C (15 years)   |
| 540774                | Woven fabrics of yarn containing $\geq 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)  | 54077400        |                                     | 0,15            | Cat C (15 years)   |
| 540781                | Woven fabrics of yarn containing predominantly, but $< 85\%$ synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with cotton, unbleached or bleached  | 54078100        |                                     | 0,15            | Cat C (15 years)   |



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| 540782                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with cotton, dyed   | 54078200        |                                     | 0,15            | Cat C (15 years)   |
| 540783                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with cotton, made of yarn of different colours                  | 54078300        |                                     | 0,15            | Cat C (15 years)   |
| 540784                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, mixed principally or solely with cotton, printed  | 54078400        |                                     | 0,15            | Cat C (15 years)   |
| 540791                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached, other than those mixed principally or solely with cotton            | 54079100        |                                     | 0,15            | Cat C (15 years)   |
| 540792                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed, other than those mixed principally or solely with cotton                              | 54079200        |                                     | 0,15            | Cat C (15 years)   |
| 540793                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours, other than those mixed principally or solely with cotton | 54079300        |                                     | 0,15            | Cat C (15 years)   |
| 540794                | Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, printed, other than those mixed principally or solely with cotton                           | 54079400        |                                     | 0,15            | Cat C (15 years)   |
| 540810                | Woven fabrics of high-tenacity viscose yarn, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm   | 54081000        |                                     | 0,15            | Cat E (excl.)      |
| 540821                | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)                                      | 54082100        |                                     | 0,15            | Cat C (15 years)   |
| 540822                | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, dyed (excl. those of high-tenacity viscose yarn)  | 54082200        |                                     | 0,15            | Cat C (15 years)   |
| 540823                | Woven fabrics of yarn containing $\geq 85\%$ artificial filament by weight, incl. monofilament of $\geq 67$ decitex and a maximum diameter of $\leq 1$ mm, made of yarn of different colours (excl. those of high-tenacity viscose yarn)                           | 54082300        |                                     | 0,15            | Cat C (15 years)   |

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| 540824         | Woven fabrics of yarn containing $\geq$ 85% artificial filament by weight, incl. monofilament of $\geq$ 67 decitex and a maximum diameter of $\leq$ 1 mm, printed (excl. those of high-tenacity viscose yarn)  | 54082400 |                              | 0,15     | Cat C (15 years) |
| 540831         | Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of $\geq$ 67 decitex and a maximum diameter of $\leq$ 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)             | 54083100 |                              | 0,15     | Cat C (15 years) |
| 540832         | Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of $\geq$ 67 decitex and a maximum diameter of $\leq$ 1 mm, dyed (excl. those of high-tenacity viscose yarn)                               | 54083200 |                              | 0,15     | Cat C (15 years) |
| 540833         | Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of $\geq$ 67 decitex and a maximum diameter of $\leq$ 1 mm, made of yarn of different colours (excl. those of high- tenacity viscose yarn) | 54083300 |                              | 0,15     | Cat C (15 years) |
| 540834         | Woven fabrics of yarn containing predominantly, but $<$ 85% artificial filament by weight, incl. monofilament of $\geq$ 67 decitex and a maximum diameter of $\leq$ 1 mm, printed (excl. those of high-tenacity viscose yarn)                            | 54083400 |                              | 0,15     | Cat C (15 years) |
| 550110         | Filament tow as specified in Note 1 to chapter 55, of nylon or other polyamides  | 55011000 |                              | 0,15     | Cat C (15 years) |
| 550120         | Filament tow as specified in Note 1 to chapter 55, of polyesters   | 55012000 |                              | 0,15     | Cat C (15 years) |
| 550130         | Filament tow as specified in Note 1 to chapter 55, acrylic or modacrylic   | 55013000 |                              | 0,15     | Cat C (15 years) |
| 550140         | Synthetic filament tow as specified in Note 1 to chapter 55, of polypropylene  | 55014000 |                              | 0,15     | Cat C (15 years) |
| 550190         | Synthetic filament tow as specified in Note 1 to chapter 55 (excl. that of acrylic, modacrylic, polyesters, polypropylene, nylon or other polyamide filament)  | 55019000 |                              | 0,15     | Cat C (15 years) |
| 550210         | Artificial filament tow as specified in Note 1 to chapter 55, of acetate   | 55021000 |                              | 0,15     | Cat C (15 years) |
| 550290         | Artificial filament tow, as specified in Note 1 to chapter 55 (excl. of acetate)   | 55029000 |                              | 0,15     | Cat C (15 years) |
| 550311         | Staple fibres of aramids, not carded, combed or otherwise processed for spinning   | 55031100 |                              | 0,15     | Cat C (15 years) |
| 550319         | Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning (excl. those of aramids)  | 55031900 |                              | 0,15     | Cat C (15 years) |
| 550320         | Staple fibres of polyesters, not carded, combed or otherwise processed for spinning  | 55032000 |                              | 0,15     | Cat C (15 years) |

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| 550330         | Acrylic or modacrylic staple fibres, not carded, combed or otherwise processed for spinning  | 55033000 |                              | 0,15     | Cat C (15 years) |
| 550340         | Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning   | 55034000 |                              | 0,15     | Cat C (15 years) |
| 550390         | Synthetic staple fibres, not carded, combed or otherwise processed for spinning (excl. those of polypropylene, acrylic, modacrylic, polyesters, nylon or other polyamides) | 55039000 |                              | 0,15     | Cat C (15 years) |
| 550410         | Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning   | 55041000 |                              | 0,15     | Cat C (15 years) |
| 550490         | Artificial staple fibres, not carded, combed or otherwise processed for spinning (excl. those of viscose rayon)  | 55049000 |                              | 0,15     | Cat C (15 years) |
| 550510         | Waste of synthetic staple fibres, incl. noils, yarn waste and garnetted stock  | 55051000 |                              | 0,15     | Cat C (15 years) |
| 550520         | Waste of artificial staple fibres, incl. noils, yarn waste and garnetted stock   | 55052000 |                              | 0,15     | Cat C (15 years) |
| 550610         | Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning   | 55061000 |                              | 0,15     | Cat C (15 years) |
| 550620         | Staple fibres of polyesters, carded, combed or otherwise processed for spinning  | 55062000 |                              | 0,15     | Cat C (15 years) |
| 550630         | Acrylic or modacrylic staple fibres, carded, combed or otherwise processed for spinning  | 55063000 |                              | 0,15     | Cat C (15 years) |
| 550640         | Staple fibres of polypropylene, carded, combed or otherwise processed for spinning   | 55064000 |                              | 0,15     | Cat C (15 years) |
| 550690         | Synthetic staple fibres carded, combed or otherwise processed for spinning (excl. acrylic, modacrylic, polyester, polypropylene, nylon or other polyamides)                | 55069000 |                              | 0,15     | Cat C (15 years) |
| 550700         | Artificial staple fibres, carded, combed or otherwise processed for spinning   | 55070000 |                              | 0,15     | Cat C (15 years) |
| 550810         | Sewing thread of synthetic staple fibres, whether or not put up for retail sale  | 55081000 |                              | 0,15     | Cat C (15 years) |
| 550820         | Sewing thread of artificial staple fibres, whether or not put up for retail sale   | 55082000 |                              | 0,15     | Cat C (15 years) |
| 550911         | Single yarn containing >= 85% nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)                                       | 55091100 |                              | 0,15     | Cat C (15 years) |
| 550912         | Multiple "folded" or cabled yarn containing >= 85% nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)                  | 55091200 |                              | 0,15     | Cat C (15 years) |

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| 550921         | Single yarn containing $\geq$ 85% polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 55092100 |                              | 0,15     | Cat C (15 years) |
| 550922         | Multiple "folded" or cabled yarn containing $\geq$ 85% polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)  | 55092200 |                              | 0,15     | Cat C (15 years) |
| 550931         | Single yarn containing $\geq$ 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 55093100 |                              | 0,15     | Cat C (15 years) |
| 550932         | Multiple "folded" or cabled yarn containing $\geq$ 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)  | 55093200 |                              | 0,15     | Cat C (15 years) |
| 550941         | Single yarn containing $\geq$ 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)                                       | 55094100 |                              | 0,15     | Cat C (15 years) |
| 550942         | Multiple "folded" or cabled yarn containing $\geq$ 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)                  | 55094200 |                              | 0,15     | Cat C (15 years) |
| 550951         | Yarn containing predominantly, but $<$ 85% polyester staple fibres by weight, mixed principally or solely with artificial staple fibres (excl. sewing thread and yarn put up for retail sale)   | 55095100 |                              | 0,15     | Cat C (15 years) |
| 550952         | Yarn containing $>$ 50% to $<$ 85% polyester staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)   | 55095200 |                              | 0,15     | Cat C (15 years) |
| 550953         | Yarn containing predominantly, but $<$ 85% polyester staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)   | 55095300 |                              | 0,15     | Cat C (15 years) |
| 550959         | Yarn containing predominantly, but $<$ 85% polyester staple fibres by weight, other than that mixed principally or solely with cotton, wool, fine animal hair or artificial staple fibres (excl. sewing thread and yarn put up for retail sale) | 55095900 |                              | 0,15     | Cat C (15 years) |
| 550961         | Yarn containing predominantly, but $<$ 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)                                       | 55096100 |                              | 0,15     | Cat C (15 years) |
| 550962         | Yarn containing predominantly, but $<$ 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)   | 55096200 |                              | 0,15     | Cat C (15 years) |
| 550969         | Yarn containing predominantly, but $<$ 85% acrylic or modacrylic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)               | 55096900 |                              | 0,15     | Cat C (15 years) |

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| 550991                | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)                         | 55099100        |                                     | 0,15            | Cat C (15 years)   |
| 550992                | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)   | 55099200        |                                     | 0,15            | Cat C (15 years)   |
| 550999                | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres) | 55099900        |                                     | 0,15            | Cat C (15 years)   |
| 551011                | Single yarn, containing >= 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 55101100        |                                     | 0,15            | Cat C (15 years)   |
| 551012                | Multiple "folded" or cabled yarn containing >= 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)   | 55101200        |                                     | 0,15            | Cat C (15 years)   |
| 551020                | Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)  | 55102000        |                                     | 0,15            | Cat C (15 years)   |
| 551030                | Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)  | 55103000        |                                     | 0,15            | Cat C (15 years)   |
| 551090                | Yarn containing predominantly, but < 85% artificial staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)  | 55109000        |                                     | 0,15            | Cat C (15 years)   |
| 551110                | Yarn containing >= 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)  | 55111000        |                                     | 0,15            | Cat C (15 years)   |
| 551120                | Yarn containing predominantly, but < 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)  | 55112000        |                                     | 0,15            | Cat C (15 years)   |
| 551130                | Yarn of artificial staple fibres, put up for retail sale (excl. sewing thread)  | 55113000        |                                     | 0,15            | Cat C (15 years)   |
| 551211                | Woven fabrics containing >= 85% polyester staple fibres by weight, unbleached or bleached   | 55121100        |                                     | 0,15            | Cat C (15 years)   |
| 551219                | Woven fabrics containing >= 85% polyester staple fibres by weight, dyed, made of yarn of different colours, or printed  | 55121900        |                                     | 0,15            | Cat C (15 years)   |
| 551221                | Woven fabrics containing >= 85% acrylic or modacrylic staple fibres by weight, unbleached or bleached   | 55122100        |                                     | 0,15            | Cat C (15 years)   |

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| 551229         | Woven fabrics containing $\geq 85\%$ acrylic or modacrylic staple fibres by weight, dyed, made of yarn of different colours or printed   | 55122900 |                              | 0,15     | Cat C (15 years) |
| 551291         | Woven fabrics containing $\geq 85\%$ synthetic staple fibres by weight, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)   | 55129100 |                              | 0,15     | Cat C (15 years) |
| 551299         | Woven fabrics containing $\geq 85\%$ synthetic staple fibres by weight, dyed, made of yarn of different colours or printed (excl. those of acrylic, modacrylic or polyester staple fibres)   | 55129900 |                              | 0,15     | Cat C (15 years) |
| 551311         | Plain woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , unbleached or bleached  | 55131100 |                              | 0,15     | Cat C (15 years) |
| 551312         | Woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached                                       | 55131200 |                              | 0,15     | Cat C (15 years) |
| 551313         | Woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 55131300 |                              | 0,15     | Cat C (15 years) |
| 551319         | Woven fabrics containing predominantly, but $< 85\%$ synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , unbleached or bleached (excl. those of polyester staple fibres)   | 55131900 |                              | 0,15     | Cat C (15 years) |
| 551321         | Plain woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , dyed  | 55132100 |                              | 0,15     | Cat C (15 years) |
| 551323         | Woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , dyed (excl. plain woven fabrics)  | 55132300 |                              | 0,15     | Cat C (15 years) |
| 551329         | Woven fabrics containing predominantly, but $< 85\%$ synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , dyed (excl. those of polyester staple fibres)   | 55132900 |                              | 0,15     | Cat C (15 years) |
| 551331         | Plain woven fabrics containing predominantly, but $< 85\%$ polyester staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , made of yarn of different colours   | 55133100 |                              | 0,15     | Cat C (15 years) |
| 551339         | Woven fabrics containing predominantly, but $< 85\%$ synthetic staple fibres by weight, mixed principally or solely with cotton and weighing $\leq 170$ g/m <sup>2</sup> , made of yarn of different colours (excl. plain woven fabrics of polyester staple fibres)                              | 55133900 |                              | 0,15     | Cat C (15 years) |

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| 551341         | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m <sup>2</sup> , printed  | 55134100 |                              | 0,15     | Cat C (15 years) |
| 551349         | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m <sup>2</sup> , printed (excl. plain woven fabrics of polyester staple fibres)   | 55134900 |                              | 0,15     | Cat C (15 years) |
| 551411         | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , unbleached or bleached  | 55141100 |                              | 0,15     | Cat C (15 years) |
| 551412         | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, unbleached or bleached   | 55141200 |                              | 0,15     | Cat C (15 years) |
| 551419         | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , unbleached or bleached (excl. those of plain woven polyester staple fibres and polyester staple fibres in three-thread or four-thread twill, incl. cross twill) | 55141900 |                              | 0,15     | Cat C (15 years) |
| 551421         | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , dyed  | 55142100 |                              | 0,15     | Cat C (15 years) |
| 551422         | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, dyed   | 55142200 |                              | 0,15     | Cat C (15 years) |
| 551423         | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)   | 55142300 |                              | 0,15     | Cat C (15 years) |
| 551429         | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , dyed (excl. those of polyester staple fibres)   | 55142900 |                              | 0,15     | Cat C (15 years) |
| 551430         | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , made of yarn of different colours   | 55143000 |                              | 0,15     | Cat C (15 years) |
| 551441         | Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , printed   | 55144100 |                              | 0,15     | Cat C (15 years) |

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| 551442                | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , in three-thread or four-thread twill, incl. cross twill, printed                                       | 55144200        |                                     | 0,15            | Cat C (15 years)   |
| 551443                | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics) | 55144300        |                                     | 0,15            | Cat C (15 years)   |
| 551449                | Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m <sup>2</sup> , printed (excl. those of polyester staple fibres)   | 55144900        |                                     | 0,15            | Cat C (15 years)   |
| 551511                | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with viscose staple fibres   | 55151100        |                                     | 0,15            | Cat C (15 years)   |
| 551512                | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with man-made filament   | 55151200        |                                     | 0,15            | Cat C (15 years)   |
| 551513                | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton or fine animal hair  | 55151300        |                                     | 0,15            | Cat C (15 years)   |
| 551519                | Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton   | 55151900        |                                     | 0,15            | Cat C (15 years)   |
| 551521                | Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament   | 55152100        |                                     | 0,15            | Cat C (15 years)   |
| 551522                | Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair  | 55152200        |                                     | 0,15            | Cat C (15 years)   |
| 551529                | Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than those mixed principally or solely with wool, fine animal hair, man-made filaments or cotton   | 55152900        |                                     | 0,15            | Cat C (15 years)   |
| 551591                | Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with man-made filament (excl. those of acrylic, modacrylic or polyester staple fibres)   | 55159100        |                                     | 0,15            | Cat C (15 years)   |
| 551599                | Woven fabrics containing predominantly, but < 85% synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton (excl. those of acrylic, modacrylic or polyester staple fibres)  | 55159900        |                                     | 0,15            | Cat C (15 years)   |
| 551611                | Woven fabrics containing >= 85% artificial staple fibres by weight, unbleached or bleached  | 55161100        |                                     | 0,15            | Cat C (15 years)   |
| 551612                | Woven fabrics containing >= 85% artificial staple fibres by weight, dyed  | 55161200        |                                     | 0,15            | Cat C (15 years)   |



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| 551613                | Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, made of yarn of different colours   | 55161300        |                                     | 0,15            | Cat C (15 years)   |
| 551614                | Woven fabrics containing $\geq$ 85% artificial staple fibres by weight, printed   | 55161400        |                                     | 0,15            | Cat C (15 years)   |
| 551621                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres, mixed principally or solely with man-made filament, unbleached or bleached  | 55162100        |                                     | 0,15            | Cat C (15 years)   |
| 551622                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres, mixed principally or solely with man-made filament, dyed  | 55162200        |                                     | 0,15            | Cat C (15 years)   |
| 551623                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres, mixed principally or solely with man-made filament, made of yarn of different colours   | 55162300        |                                     | 0,15            | Cat C (15 years)   |
| 551624                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with man-made filament, printed   | 55162400        |                                     | 0,15            | Cat C (15 years)   |
| 551631                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, unbleached or bleached   | 55163100        |                                     | 0,15            | Cat C (15 years)   |
| 551632                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, dyed   | 55163200        |                                     | 0,15            | Cat C (15 years)   |
| 551633                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, made of yarn of different colours                                  | 55163300        |                                     | 0,15            | Cat C (15 years)   |
| 551634                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, printed  | 55163400        |                                     | 0,15            | Cat C (15 years)   |
| 551641                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with cotton, unbleached or bleached   | 55164100        |                                     | 0,15            | Cat C (15 years)   |
| 551642                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with cotton, dyed   | 55164200        |                                     | 0,15            | Cat C (15 years)   |
| 551643                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with cotton, made of yarn of different colours  | 55164300        |                                     | 0,15            | Cat C (15 years)   |
| 551644                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, mixed principally or solely with cotton, printed  | 55164400        |                                     | 0,15            | Cat C (15 years)   |
| 551691                | Woven fabrics containing predominantly, but $<$ 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, unbleached or bleached | 55169100        |                                     | 0,15            | Cat C (15 years)   |

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| 551692         | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, dyed  | 55169200 |                              | 0,15     | Cat C (15 years) |
| 551693         | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, made of yarn of different colours   | 55169300 |                              | 0,15     | Cat C (15 years) |
| 551694         | Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, printed   | 55169400 |                              | 0,15     | Cat C (15 years) |
| 560121         | Wadding of cotton and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents, etc.)                            | 56012100 |                              | 0,15     | Cat C (15 years) |
| 560122         | Wadding of man-made fibres and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents etc.)                    | 56012200 |                              | 0        | Cat C (15 years) |
| 560129         | Wadding of textile materials and articles thereof (excl. of cotton or man-made fibres; sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.) | 56012900 |                              | 0,15     | Cat C (15 years) |
| 560130         | Textile flock and dust and mill neps   | 56013000 |                              | 0,15     | Cat C (15 years) |
| 560210         | Needleloom felt and stitch-bonded fibre fabrics, whether or not impregnated, coated, covered or laminated, n.e.s.  | 56021000 |                              | 0,15     | Cat C (15 years) |
| 560221         | Felt, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s. (excl. needleloom felt and stitch-bonded fibre fabrics)   | 56022100 |                              | 0,15     | Cat C (15 years) |
| 560229         | Felt, not impregnated, coated, covered or laminated (excl. that of wool or fine animal hair; needleloom felt and stitch-bonded fibre fabrics)  | 56022900 |                              | 0,15     | Cat C (15 years) |
| 560290         | Felt, impregnated, coated, covered or laminated (excl. needleloom felt and stitch-bonded fibre fabrics)  | 56029000 |                              | 0,15     | Cat C (15 years) |
| 560311         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of synthetic or man-made filaments, weighing ≤ 25 g/m²  | 56031100 |                              | 0,15     | Cat C (15 years) |

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| 560312         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 25 g/m <sup>2</sup> but <= 70 g/m <sup>2</sup>   | 56031200 |                              | 0,15     | Cat C (15 years) |
| 560313         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 70 g/m <sup>2</sup> but <= 150 g/m <sup>2</sup>  | 56031300 |                              | 0,15     | Cat C (15 years) |
| 560314         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 150 g  | 56031400 |                              | 0,15     | Cat C (15 years) |
| 560391         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing <= 25 g/m <sup>2</sup> (excl. of man-made filaments)  | 56039100 |                              | 0,15     | Cat C (15 years) |
| 560392         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 25 g/m <sup>2</sup> but <= 70 g/m <sup>2</sup> (excl. of man-made filaments)  | 56039200 |                              | 0,15     | Cat C (15 years) |
| 560393         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 70 g/m <sup>2</sup> but <= 150 g/m <sup>2</sup> (excl. of man-made filaments)   | 56039300 |                              | 0,15     | Cat C (15 years) |
| 560394         | Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > than 150 g/m <sup>2</sup> (excl. of man-made filaments)   | 56039400 |                              | 0,15     | Cat C (15 years) |
| 560410         | Textile-covered rubber thread and cord  | 56041000 |                              | 0,15     | Cat C (15 years) |
| 560490         | Textile yarn, strip and the like of heading 5404 and 5405, impregnated, coated, covered or sheathed with rubber or plastics (excl. imitation catgut, thread and cord with fish-hook attachments or otherwise put up as fishing line)  | 56049000 |                              | 0,15     | Cat C (15 years) |
| 560500         | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, of textile fibres, combined with metal in the form of thread, strip or powder or covered with metal (excl. yarns manufactured from a mixture of textile fibres and metal fibres, with anti-static properties; yarns reinforced with metal wire; articles with the character of trimmings) | 56050000 |                              | 0,15     | Cat C (15 years) |
| 560600         | Gimped yarn, gimped strip and the like of heading 5404 or 5405; chenille yarn, incl. flock chenille yarn, and loop wale-yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)   | 56060000 |                              | 0,15     | Cat C (15 years) |
| 560721         | Binder or baler twine, of sisal or other textile fibres of the genus Agave  | 56072100 |                              | 0        | Cat A (5 yrs)    |
| 560729         | Twine, cordage, ropes and cables, of sisal or other textile fibres of the genus Agave, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)  | 56072900 |                              | 0        | Cat A (5 yrs)    |
| 560741         | Binder or baler twine, of polyethylene or polypropylene   | 56074100 |                              | 0        | Cat A (5 yrs)    |

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| 560749                | Twine, cordage, ropes and cables of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)                               | 56074900        |                                     | 0               | Cat A (5 yrs)      |
| 560750                | Twine, cordage, ropes and cables, of synthetic fibres, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. polyethylene and polypropylene)                                  | 56075000        |                                     | 0               | Cat A (5 yrs)      |
| 560790                | Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres and of sisal or other textile fibres of the genus Agave)     | 56079000        |                                     | 0               | Cat A (5 yrs)      |
| 560811                | Made-up knotted fishing nets of man-made textile materials (excl. landing nets)  | 56081100        |                                     | 0               | Cat A (5 yrs)      |
| 560819                | Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up nets, of man-made textile materials (excl. made-up fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)           | 56081900        |                                     | 0,15            | Cat C (15 years)   |
| 560890                | Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up fishing nets and other made-up nets, of vegetable textile materials (excl. hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like) | 56089000        |                                     | 0,15            | Cat C (15 years)   |
| 560900                | Articles of yarn, strip or the like of heading 5404 or 5405, or of twine, cordage, ropes or cables of heading 5607, n.e.s.   | 56090000        |                                     | 0,15            | Cat C (15 years)   |
| 570110                | Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up  | 57011000        |                                     | 0,15            | Cat C (15 years)   |
| 570190                | Carpets and other textile floor coverings, of textile materials, knotted, whether or not made up (excl. those of wool or fine animal hair)   | 57019000        |                                     | 0,15            | Cat C (15 years)   |
| 570210                | Kelem, Schumacks, Karamanie and similar hand-woven rugs, whether or not made up  | 57021000        |                                     | 0,15            | Cat C (15 years)   |
| 570220                | Floor coverings of coconut fibres "coir", woven, whether or not made up  | 57022000        |                                     | 0,15            | Cat C (15 years)   |
| 570231                | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)  | 57023100        |                                     | 0,15            | Cat C (15 years)   |
| 570232                | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)  | 57023200        |                                     | 0,15            | Cat C (15 years)   |

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| 570239                | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir") | 57023900        |                                     | 0,15            | Cat C (15 years)   |
| 570241                | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)  | 57024100        |                                     | 0,15            | Cat C (15 years)   |
| 570242                | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)  | 57024200        |                                     | 0,15            | Cat C (15 years)   |
| 570249                | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")     | 57024900        |                                     | 0,15            | Cat C (15 years)   |
| 570250                | Carpets and other textile floor coverings, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")   | 57025000        |                                     | 0,15            | Cat C (15 years)   |
| 570291                | Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)  | 57029100        |                                     | 0,15            | Cat C (15 years)   |
| 570292                | Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)  | 57029200        |                                     | 0,15            | Cat C (15 years)   |
| 570299                | Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir") | 57029900        |                                     | 0,15            | Cat C (15 years)   |
| 570310                | Carpets and other floor coverings, of wool or fine animal hair, tufted "needle punched", whether or not made up  | 57031000        |                                     | 0,15            | Cat C (15 years)   |
| 570320                | Carpets and other floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made up   | 57032000        |                                     | 0,15            | Cat C (15 years)   |
| 570330                | Carpets and other floor coverings, of man-made textile materials, tufted "needle punched", whether or not made up (excl. those of nylon or other polyamides)   | 57033000        |                                     | 0,15            | Cat C (15 years)   |
| 570390                | Carpet tiles of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made up   | 57039000        |                                     | 0,15            | Cat C (15 years)   |
| 570410                | Floor tiles, of felt, not tufted or flocked, with an area of $\leq 0,3 \text{ m}^2$  | 57041000        |                                     | 0,15            | Cat C (15 years)   |

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| 570420                | Floor tiles, of felt, not tufted or flocked, with an area of > 0,3 m <sup>2</sup> but <= 1 m <sup>2</sup>   | 57042000        |                                     | 0,15            | Cat C (15 years)   |
| 570490                | Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up (excl. floor tiles with an area of <= 1 m <sup>2</sup> )  | 57049000        |                                     | 0,15            | Cat C (15 years)   |
| 570500                | Carpets and other textile floor coverings, whether or not made up (excl. knotted, woven or tufted "needle punched", and of felt)  | 57050000        |                                     | 0,15            | Cat C (15 years)   |
| 580110                | Woven pile fabrics and chenille fabrics, of wool or fine animal hair (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806) | 58011000        |                                     | 0,15            | Cat C (15 years)   |
| 580121                | Uncut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                   | 58012100        |                                     | 0,15            | Cat C (15 years)   |
| 580122                | Cut corduroy, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)  | 58012200        |                                     | 0,15            | Cat C (15 years)   |
| 580123                | Cut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                     | 58012300        |                                     | 0,15            | Cat C (15 years)   |
| 580126                | Chenille fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)  | 58012600        |                                     | 0,15            | Cat C (15 years)   |
| 580127                | Warp pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)   | 58012700        |                                     | 0,15            | Cat C (15 years)   |
| 580131                | Uncut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                          | 58013100        |                                     | 0,15            | Cat C (15 years)   |
| 580132                | Cut corduroy, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                     | 58013200        |                                     | 0,15            | Cat C (15 years)   |
| 580133                | Cut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                            | 58013300        |                                     | 0,15            | Cat C (15 years)   |
| 580136                | Chenille fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                 | 58013600        |                                     | 0,15            | Cat C (15 years)   |
| 580137                | Warp pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)                                | 58013700        |                                     | 0,15            | Cat C (15 years)   |

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| 580190                | Woven pile fabrics and chenille fabrics (excl. those of man-made fibres, wool or fine animal hair, terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)   | 58019000        |                                     | 0,15            | Cat C (15 years)   |
| 580211                | Terry towelling and similar woven terry fabrics, of cotton, unbleached (excl. narrow woven fabrics of heading 5806, carpets and other floor coverings)   | 58021100        |                                     | 0,15            | Cat C (15 years)   |
| 580219                | Terry towelling and similar woven terry fabrics, of cotton (excl. unbleached, narrow woven fabrics of heading 5806, carpets and other floor coverings)   | 58021900        |                                     | 0,15            | Cat C (15 years)   |
| 580220                | Terry towelling and similar woven terry fabrics (excl. those of cotton, narrow woven fabrics of heading 5806, carpets and other floor coverings)   | 58022000        |                                     | 0,15            | Cat C (15 years)   |
| 580230                | Tufted textile fabrics (excl. carpets and other floor coverings)   | 58023000        |                                     | 0,15            | Cat C (15 years)   |
| 580300                | Gauze (excl. narrow woven fabrics of heading 5806)   | 58030000        |                                     | 0,15            | Cat C (15 years)   |
| 580410                | Tulles and other net fabrics (excl. woven, knitted or crocheted fabrics)   | 58041000        |                                     | 0,15            | Cat C (15 years)   |
| 580421                | Mechanically made lace of man-made fibres in the piece, in strips or in motifs (excl. fabrics of headings 6002 to 6006)  | 58042100        |                                     | 0,15            | Cat C (15 years)   |
| 580429                | Mechanically made lace in the piece, in strips or in motifs (excl. that of man-made fibres, and fabrics of headings 6002 to 6006)  | 58042900        |                                     | 0,15            | Cat C (15 years)   |
| 580430                | Handmade lace in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)   | 58043000        |                                     | 0,15            | Cat C (15 years)   |
| 580500                | Hand-woven tapestries of the type Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, e.g. petit point, cross-stitch, whether or not made up (excl. Kelem, Schumacks, Karamanie and the like, and tapestries > 100 years old)            | 58050000        |                                     | 0,15            | Cat C (15 years)   |
| 580610                | Narrow woven pile fabrics, incl. terry towelling and similar terry fabrics, and chenille fabrics, with a width of ≤ 30 cm (excl. labels, badges and similar articles)  | 58061000        |                                     | 0,15            | Cat C (15 years)   |
| 580620                | Narrow woven fabrics of textile materials, containing ≥ 5% elastomeric yarn or rubber thread by weight, with a width of ≤ 30 cm (excl. woven pile fabrics, incl. terry towelling and similar terry fabrics, chenille fabrics, and labels, badges and similar articles) | 58062000        |                                     | 0,15            | Cat C (15 years)   |
| 580631                | Narrow woven fabrics of cotton, with a width of ≤ 30 cm, n.e.s.  | 58063100        |                                     | 0,15            | Cat C (15 years)   |
| 580632                | Narrow woven fabrics of man-made fibres, with a width of ≤ 30 cm, n.e.s.   | 58063200        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 580639         | Narrow woven fabrics of textile materials other than cotton or man-made fibres, with a width of <= 30 cm, n.e.s.   | 58063900 |                              | 0,15     | Cat C (15 years) |
| 580640         | Narrow fabrics consisting of warp without weft assembled by means of an adhesive "bolducs", with a width of <= 30 cm   | 58064000 |                              | 0,15     | Cat C (15 years) |
| 580710         | Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, not embroidered   | 58071000 |                              | 0,15     | Cat C (15 years) |
| 580790         | Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered (excl. woven)  | 58079000 |                              | 0,15     | Cat C (15 years) |
| 580810         | Braids in the piece  | 58081000 |                              | 0,15     | Cat C (15 years) |
| 580890         | Ornamental trimmings of textile materials, in the piece, not embroidered, other than knitted or crocheted; tassels, pompons and similar articles of textile materials (excl. braids in the piece)                              | 58089000 |                              | 0,15     | Cat C (15 years) |
| 580900         | Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, n.e.s.   | 58090000 |                              | 0,15     | Cat C (15 years) |
| 581010         | Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs   | 58101000 |                              | 0,15     | Cat C (15 years) |
| 581091         | Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs (excl. embroidery without visible ground)  | 58109100 |                              | 0,15     | Cat C (15 years) |
| 581092         | Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)   | 58109200 |                              | 0,15     | Cat C (15 years) |
| 581099         | Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)   | 58109900 |                              | 0,15     | Cat C (15 years) |
| 581100         | Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excl. embroidery of heading 5810 and quilted fabrics for bedding and furnishings) | 58110000 |                              | 0,15     | Cat C (15 years) |
| 590110         | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books, the manufacture of boxes and articles of cardboard or the like   | 59011000 |                              | 0,15     | Cat C (15 years) |
| 590190         | Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations (excl. plastic-coated textile fabrics)   | 59019000 |                              | 0,15     | Cat C (15 years) |
| 590210         | Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, whether or not dipped or impregnated with rubber or plastic   | 59021000 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 590220         | Tyre cord fabric of high-tenacity polyester yarn, whether or not dipped or impregnated with rubber or plastic   | 59022000 |                              | 0,15     | Cat C (15 years) |
| 590290         | Tyre cord fabric of high-tenacity viscose rayon yarn, whether or not dipped in rubber or plastic  | 59029000 |                              | 0,15     | Cat C (15 years) |
| 590310         | Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wallcoverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride")  | 59031000 |                              | 0,15     | Cat C (15 years) |
| 590320         | Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wallcoverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane)  | 59032000 |                              | 0,15     | Cat C (15 years) |
| 590390         | Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wallcoverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics) | 59039000 |                              | 0,15     | Cat C (15 years) |
| 590410         | Linoleum, whether or not cut to shape   | 59041000 |                              | 0,15     | Cat C (15 years) |
| 590490         | Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum)  | 59049000 |                              | 0,15     | Cat C (15 years) |
| 590500         | Textile wallcoverings   | 59050000 |                              | 0,15     | Cat C (15 years) |
| 590610         | Adhesive tape of rubberised textile fabrics, of a width of <= 20 cm (excl. that impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes)  | 59061000 |                              | 0,15     | Cat C (15 years) |
| 590691         | Knitted or crocheted textile fabrics, rubberised, n.e.s.  | 59069100 |                              | 0,15     | Cat C (15 years) |
| 590699         | Rubberised textile fabrics (excl. knitted or crocheted textile fabrics, adhesive tape of a width of <= 20 cm, and tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon)   | 59069900 |                              | 0,15     | Cat C (15 years) |
| 590700         | Impregnated, coated or covered textile fabrics; painted canvas being theatrical scenery, studio backcloths or the like, n.e.s.  | 59070000 |                              | 0,15     | Cat C (15 years) |
| 590800         | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric for incandescent gas mantles, whether or not impregnated (excl. wax-covered wicks of the taper variety, fuses and detonating fuses, wicks in the form of textile yarn and glass-fibre wicks)   | 59080000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 590900         | Textile hosepiping and similar textile tubing, whether or not impregnated or coated, with or without lining, armour or accessories of other materials  | 59090000 |                              | 0,15     | Cat C (15 years) |
| 591000         | Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material (excl. those of a thickness of < 3 mm and of indeterminate length or cut to length only, and those impregnated, coated, covered or laminated with rubber or made of yarn or cord impregnated or coated with rubber) | 59100000 |                              | 0,15     | Cat C (15 years) |
| 591110         | Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, incl. narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles "weaving beams"   | 59111000 |                              | 0,15     | Cat C (15 years) |
| 591120         | Bolting cloth, whether or not made up  | 59112000 |                              | 0,15     | Cat C (15 years) |
| 591131         | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m <sup>2</sup>  | 59113100 |                              | 0,15     | Cat C (15 years) |
| 591132         | Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing ≥ 650 g/m <sup>2</sup>  | 59113200 |                              | 0,15     | Cat C (15 years) |
| 591140         | Straining cloth of a kind used in oil-presses or for similar technical purposes, incl. that of human hair  | 59114000 |                              | 0,15     | Cat C (15 years) |
| 591190         | Textile products and articles, for technical purposes, specified in Note 7 to chapter 59, n.e.s.   | 59119000 |                              | 0,15     | Cat C (15 years) |
| 600110         | "Long pile" fabrics, knitted or crocheted  | 60011000 |                              | 0,15     | Cat C (15 years) |
| 600121         | Looped pile fabrics of cotton, knitted or crocheted  | 60012100 |                              | 0,15     | Cat C (15 years) |
| 600122         | Looped pile fabrics of man-made fibres, knitted or crocheted   | 60012200 |                              | 0,15     | Cat C (15 years) |
| 600129         | Looped pile fabrics, knitted or crocheted (excl. of cotton or man-made fibres)   | 60012900 |                              | 0,15     | Cat C (15 years) |
| 600191         | Pile fabrics of cotton, knitted or crocheted (excl. "long pile" fabrics)   | 60019100 |                              | 0,15     | Cat C (15 years) |
| 600192         | Pile fabrics of man-made fibres, knitted or crocheted (excl. "long pile" fabrics)  | 60019200 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
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| 600199                | Pile fabrics, knitted or crocheted (excl. cotton or man-made fibres and "long pile" fabrics)   | 60019900        |                                     | 0,15            | Cat C (15 years)   |
| 600240                | Knitted or crocheted fabrics, of a width of <= 30 cm, containing >= 5% by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)   | 60024000        |                                     | 0,15            | Cat C (15 years)   |
| 600290                | Knitted or crocheted fabrics, of a width of <= 30 cm, containing >= 5% by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)            | 60029000        |                                     | 0,15            | Cat C (15 years)   |
| 600310                | Knitted or crocheted fabrics of wool or fine animal hair, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)   | 60031000        |                                     | 0,15            | Cat C (15 years)   |
| 600320                | Knitted or crocheted fabrics of cotton, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)   | 60032000        |                                     | 0,15            | Cat C (15 years)   |
| 600330                | Knitted or crocheted fabrics of synthetic fibres, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)  | 60033000        |                                     | 0,15            | Cat C (15 years)   |
| 600340                | Knitted or crocheted fabrics of artificial fibres, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30) | 60034000        |                                     | 0,15            | Cat C (15 years)   |

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| 600390         | Knitted or crocheted fabrics of a width of ≤ 30 cm (excl. of cotton, man-made fibres, wool or fine animal hair, those containing by weight ≥ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)) | 60039000 |                              | 0,15     | Cat C (15 years) |
| 600410         | Knitted or crocheted fabrics, of a width of > 30 cm, containing ≥ 5% by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60041000 |                              | 0,15     | Cat C (15 years) |
| 600490         | Knitted or crocheted fabrics, of a width of > 30 cm, containing ≥ 5% by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60049000 |                              | 0,15     | Cat C (15 years) |
| 600521         | Unbleached or bleached cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)   | 60052100 |                              | 0,15     | Cat C (15 years) |
| 600522         | Dyed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)   | 60052200 |                              | 0,15     | Cat C (15 years) |
| 600523         | Cotton warp knit fabrics of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60052300 |                              | 0,15     | Cat C (15 years) |
| 600524         | Printed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight ≥ 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60052400 |                              | 0,15     | Cat C (15 years) |
| 600535         | Warp knit fabrics of synthetic fibres, antimalarial, of a width of > 30 cm  | 60053500 |                              | 0,15     | Cat C (15 years) |

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| 600536                | Unbleached or bleached warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)          | 60053600        |                                     | 0,15            | Cat C (15 years)   |
| 600537                | Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                            | 60053700        |                                     | 0,15            | Cat C (15 years)   |
| 600538                | Warp knit fabrics of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60053800        |                                     | 0,15            | Cat C (15 years)   |
| 600539                | Printed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                         | 60053900        |                                     | 0,15            | Cat C (15 years)   |
| 600541                | Unbleached or bleached warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 60054100        |                                     | 0,15            | Cat C (15 years)   |
| 600542                | Dyed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                           | 60054200        |                                     | 0,15            | Cat C (15 years)   |
| 600543                | Warp knit fabrics of artificial fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 60054300        |                                     | 0,15            | Cat C (15 years)   |

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| 600544                | Printed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)   | 60054400        |                                     | 0,15            | Cat C (15 years)   |
| 600590                | Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. of cotton, man-made fibres, those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60059000        |                                     | 0,15            | Cat C (15 years)   |
| 600610                | Fabrics, knitted or crocheted, of a width of > 30 cm, of wool or fine animal hair (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)          | 60061000        |                                     | 0,15            | Cat C (15 years)   |
| 600621                | Unbleached or bleached cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 60062100        |                                     | 0,15            | Cat C (15 years)   |
| 600622                | Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                           | 60062200        |                                     | 0,15            | Cat C (15 years)   |
| 600623                | Cotton fabrics, knitted or crocheted, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 60062300        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
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| 600624                | Printed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                                      | 60062400        |                                     | 0,15            | Cat C (15 years)   |
| 600631                | Unbleached or bleached fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)         | 60063100        |                                     | 0,15            | Cat C (15 years)   |
| 600632                | Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                           | 60063200        |                                     | 0,15            | Cat C (15 years)   |
| 600633                | Fabrics, knitted or crocheted, of synthetic fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 60063300        |                                     | 0,15            | Cat C (15 years)   |
| 600634                | Printed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                        | 60063400        |                                     | 0,15            | Cat C (15 years)   |
| 600641                | Unbleached or bleached fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)        | 60064100        |                                     | 0,15            | Cat C (15 years)   |

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| 600642                | Dyed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                            | 60064200        |                                     | 0,15            | Cat C (15 years)   |
| 600643                | Fabrics, knitted or crocheted, of artificial fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)  | 60064300        |                                     | 0,15            | Cat C (15 years)   |
| 600644                | Printed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)                         | 60064400        |                                     | 0,15            | Cat C (15 years)   |
| 600690                | Fabrics, knitted or crocheted, of a width of > 30 cm (excl. of man-made fibres, cotton, wool or fine animal hair, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated) | 60069000        |                                     | 0,15            | Cat C (15 years)   |
| 610120                | Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)   | 61012000        |                                     | 0,15            | Cat C (15 years)   |
| 610130                | Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of man-made fibres, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)  | 61013000        |                                     | 0,15            | Cat C (15 years)   |
| 610190                | Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials, for men or boys, knitted or crocheted (excl. of cotton and man-made fibres, suits, ensembles, jackets, blazers, bib and brace overalls and trousers)   | 61019000        |                                     | 0,15            | Cat C (15 years)   |



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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 610210                | Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)   | 61021000        |                                     | 0,15            | Cat C (15 years)   |
| 610220                | Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)  | 61022000        |                                     | 0,15            | Cat C (15 years)   |
| 610230                | Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)   | 61023000        |                                     | 0,15            | Cat C (15 years)   |
| 610290                | Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres, suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls) | 61029000        |                                     | 0,15            | Cat C (15 years)   |
| 610310                | Men's or boys' suits of textile materials, knitted or crocheted (excl. tracksuits, ski suits and swimwear)  | 61031000        |                                     | 0,15            | Cat C (15 years)   |
| 610322                | Men's or boys' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)   | 61032200        |                                     | 0,15            | Cat C (15 years)   |
| 610323                | Men's or boys' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)   | 61032300        |                                     | 0,15            | Cat C (15 years)   |
| 610329                | Men's or boys' ensembles of textile materials (excl. wool, fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)  | 61032900        |                                     | 0,15            | Cat C (15 years)   |
| 610331                | Men's or boys' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)  | 61033100        |                                     | 0,15            | Cat C (15 years)   |
| 610332                | Men's or boys' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)  | 61033200        |                                     | 0,15            | Cat C (15 years)   |
| 610333                | Men's or boys' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)  | 61033300        |                                     | 0,15            | Cat C (15 years)   |
| 610339                | Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)  | 61033900        |                                     | 0,15            | Cat C (15 years)   |
| 610341                | Men's or boys' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. swimwear and underpants)  | 61034100        |                                     | 0,15            | Cat C (15 years)   |
| 610342                | Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)  | 61034200        |                                     | 0,15            | Cat C (15 years)   |

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| 610343         | Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)   | 61034300 |                              | 0,15     | Cat C (15 years) |
| 610349         | Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, swimwear and underpants) | 61034900 |                              | 0,15     | Cat C (15 years) |
| 610413         | Women's or girls' suits of synthetic fibres, knitted or crocheted (excl. ski overalls and swimwear)  | 61041300 |                              | 0,15     | Cat C (15 years) |
| 610419         | Women's or girls' suits of textile materials, knitted or crocheted (excl. of synthetic fibres, and ski overalls and swimwear)  | 61041900 |                              | 0,15     | Cat C (15 years) |
| 610422         | Women's or girls' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)   | 61042200 |                              | 0,15     | Cat C (15 years) |
| 610423         | Women's or girls' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)   | 61042300 |                              | 0,15     | Cat C (15 years) |
| 610429         | Women's or girls' ensembles of textile materials (excl. of cotton or synthetic fibres, ski ensembles and swimwear)   | 61042900 |                              | 0,15     | Cat C (15 years) |
| 610431         | Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)  | 61043100 |                              | 0,15     | Cat C (15 years) |
| 610432         | Women's or girls' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)  | 61043200 |                              | 0,15     | Cat C (15 years) |
| 610433         | Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)  | 61043300 |                              | 0,15     | Cat C (15 years) |
| 610439         | Women's or girls' jackets and blazers of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)                      | 61043900 |                              | 0,15     | Cat C (15 years) |
| 610441         | Women's or girls' dresses of wool or fine animal hair, knitted or crocheted (excl. petticoats)   | 61044100 |                              | 0,15     | Cat C (15 years) |
| 610442         | Women's or girls' dresses of cotton, knitted or crocheted (excl. petticoats)   | 61044200 |                              | 0,15     | Cat C (15 years) |
| 610443         | Women's or girls' dresses of synthetic fibres, knitted or crocheted (excl. petticoats)   | 61044300 |                              | 0,15     | Cat C (15 years) |
| 610444         | Women's or girls' dresses of artificial fibres, knitted or crocheted (excl. petticoats)  | 61044400 |                              | 0,15     | Cat C (15 years) |
| 610449         | Women's or girls' dresses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton, man-made fibres and petticoats)   | 61044900 |                              | 0,15     | Cat C (15 years) |
| 610451         | Women's or girls' skirts and divided skirts of wool or fine animal hair, knitted or crocheted (excl. petticoats)   | 61045100 |                              | 0,15     | Cat C (15 years) |
| 610452         | Women's or girls' skirts and divided skirts of cotton, knitted or crocheted (excl. petticoats)   | 61045200 |                              | 0,15     | Cat C (15 years) |

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| 610453                | Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excl. petticoats)   | 61045300        |                                     | 0,15            | Cat C (15 years)   |
| 610459                | Women's or girls' skirts and divided skirts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and petticoats)                                   | 61045900        |                                     | 0,15            | Cat C (15 years)   |
| 610461                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. panties and swimwear)   | 61046100        |                                     | 0,15            | Cat C (15 years)   |
| 610462                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)   | 61046200        |                                     | 0,15            | Cat C (15 years)   |
| 610463                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)   | 61046300        |                                     | 0,15            | Cat C (15 years)   |
| 610469                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panties and swimwear) | 61046900        |                                     | 0,15            | Cat C (15 years)   |
| 610510                | Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)  | 61051000        |                                     | 0,15            | Cat C (15 years)   |
| 610520                | Men's or boys' shirts of man-made fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)   | 61052000        |                                     | 0,15            | Cat C (15 years)   |
| 610590                | Men's or boys' shirts of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, nightshirts, T-shirts, singlets and other vests)   | 61059000        |                                     | 0,15            | Cat C (15 years)   |
| 610610                | Women's or girls' blouses, shirts and shirt-blouses of cotton, knitted or crocheted (excl. T-shirts and vests)   | 61061000        |                                     | 0,15            | Cat C (15 years)   |
| 610620                | Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted (excl. T-shirts and vests)  | 61062000        |                                     | 0,15            | Cat C (15 years)   |
| 610690                | Women's or girls' blouses, shirts and shirt-blouses of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, T-shirts and vests)  | 61069000        |                                     | 0,15            | Cat C (15 years)   |
| 610711                | Men's or boys' underpants and briefs of cotton, knitted or crocheted   | 61071100        |                                     | 0,15            | Cat C (15 years)   |
| 610712                | Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted  | 61071200        |                                     | 0,15            | Cat C (15 years)   |
| 610719                | Men's or boys' underpants and briefs of other textile materials, knitted or crocheted (excl. of cotton or man-made fibres)   | 61071900        |                                     | 0,15            | Cat C (15 years)   |
| 610721                | Men's or boys' nightshirts and pyjamas of cotton, knitted or crocheted (excl. vests and singlets)  | 61072100        |                                     | 0,15            | Cat C (15 years)   |
| 610722                | Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excl. vests and singlets)   | 61072200        |                                     | 0,15            | Cat C (15 years)   |
| 610729                | Men's or boys' nightshirts and pyjamas of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, and vests and singlets)   | 61072900        |                                     | 0,15            | Cat C (15 years)   |

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| 610791         | Men's or boys' bathrobes, dressing gowns and similar articles of cotton, knitted or crocheted  | 61079100 |                              | 0,15     | Cat C (15 years) |
| 610799         | Men's or boys' bathrobes, dressing gowns and similar articles of textile materials, knitted or crocheted (excl. of cotton)   | 61079900 |                              | 0,15     | Cat C (15 years) |
| 610811         | Women's or girls' slips and petticoats of man-made fibres, knitted or crocheted (excl. T-shirts and vests)   | 61081100 |                              | 0,15     | Cat C (15 years) |
| 610819         | Women's or girls' slips and petticoats of textile materials, knitted or crocheted (excl. man-made fibres, T-shirts and vests)  | 61081900 |                              | 0,15     | Cat C (15 years) |
| 610821         | Women's or girls' briefs and panties of cotton, knitted or crocheted   | 61082100 |                              | 0,15     | Cat C (15 years) |
| 610822         | Women's or girls' briefs and panties of man-made fibres, knitted or crocheted  | 61082200 |                              | 0,15     | Cat C (15 years) |
| 610829         | Women's or girls' briefs and panties of textile materials, knitted or crocheted (excl. cotton or man-made fibres)  | 61082900 |                              | 0,15     | Cat C (15 years) |
| 610831         | Women's or girls' nightdresses and pyjamas of cotton, knitted or crocheted (excl. T-shirts, vests and négligés)  | 61083100 |                              | 0,15     | Cat C (15 years) |
| 610832         | Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excl. T-shirts, vests and négligés)   | 61083200 |                              | 0,15     | Cat C (15 years) |
| 610839         | Women's or girls' nightdresses and pyjamas of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, T-shirts, vests and négligés)  | 61083900 |                              | 0,15     | Cat C (15 years) |
| 610891         | Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of cotton, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles)  | 61089100 |                              | 0,15     | Cat C (15 years) |
| 610892         | Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of man-made fibres, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles)                                 | 61089200 |                              | 0,15     | Cat C (15 years) |
| 610899         | Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassières, girdles, corsets and similar articles) | 61089900 |                              | 0,15     | Cat C (15 years) |
| 610910         | T-shirts, singlets and other vests of cotton, knitted or crocheted   | 61091000 |                              | 0,15     | Cat C (15 years) |
| 610990         | T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. cotton)   | 61099000 |                              | 0,15     | Cat C (15 years) |

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| 611011                | Jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. wadded waistcoats)  | 61101100        |                                     | 0,15            | Cat C (15 years)   |
| 611012                | Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted (excl. quilted articles)   | 61101200        |                                     | 0,15            | Cat C (15 years)   |
| 611019                | Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted (excl. from hair of Kashmir "cashmere" goats and quilted articles)                   | 61101900        |                                     | 0,15            | Cat C (15 years)   |
| 611020                | Jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. wadded waistcoats)  | 61102000        |                                     | 0,15            | Cat C (15 years)   |
| 611030                | Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. wadded waistcoats)   | 61103000        |                                     | 0,15            | Cat C (15 years)   |
| 611090                | Jerseys, pullovers, cardigans, waistcoats and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres, and wadded waistcoats) | 61109000        |                                     | 0,15            | Cat C (15 years)   |
| 611120                | Babies' garments and clothing accessories of cotton, knitted or crocheted (excl. hats)   | 61112000        |                                     | 0,15            | Cat C (15 years)   |
| 611130                | Babies' garments and clothing accessories of synthetic fibres, knitted or crocheted (excl. hats)   | 61113000        |                                     | 0,15            | Cat C (15 years)   |
| 611190                | Babies' garments and clothing accessories of textile materials, knitted or crocheted (excl. of cotton or synthetic fibres, and hats)   | 61119000        |                                     | 0,15            | Cat C (15 years)   |
| 611211                | Track-suits of cotton, knitted or crocheted  | 61121100        |                                     | 0,15            | Cat C (15 years)   |
| 611212                | Track-suits of synthetic fibres, knitted or crocheted  | 61121200        |                                     | 0,15            | Cat C (15 years)   |
| 611219                | Track-suits of textile materials, knitted or crocheted (excl. cotton or synthetic fibres)  | 61121900        |                                     | 0,15            | Cat C (15 years)   |
| 611220                | Ski-suits, knitted or crocheted  | 61122000        |                                     | 0,15            | Cat C (15 years)   |
| 611231                | Men's or boys' swimwear of synthetic fibres, knitted or crocheted  | 61123100        |                                     | 0,15            | Cat C (15 years)   |
| 611239                | Men's or boys' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres)  | 61123900        |                                     | 0,15            | Cat C (15 years)   |
| 611241                | Women's or girls' swimwear of synthetic fibres, knitted or crocheted   | 61124100        |                                     | 0,15            | Cat C (15 years)   |
| 611249                | Women's or girls' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres)   | 61124900        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 611300                | Garments, knitted or crocheted, rubberised or impregnated, coated or covered with plastics or other materials (excl. babies' garments and clothing accessories)  | 61130000        |                                     | 0,15            | Cat C (15 years)   |
| 611420                | Special garments for professional, sporting or other purposes, n.e.s., of cotton, knitted or crocheted   | 61142000        |                                     | 0,15            | Cat C (15 years)   |
| 611430                | Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, knitted or crocheted  | 61143000        |                                     | 0,15            | Cat C (15 years)   |
| 611490                | Special garments for professional, sporting or other purposes, n.e.s., of textile materials, knitted or crocheted (excl. of cotton and man-made fibres)  | 61149000        |                                     | 0,15            | Cat C (15 years)   |
| 611510                | Graduated compression hosiery [e.g., stockings for varicose veins], of textile materials, knitted or crocheted (excl. hosiery for babies)  | 61151000        |                                     | 0,15            | Cat C (15 years)   |
| 611521                | Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery)   | 61152100        |                                     | 0,15            | Cat C (15 years)   |
| 611522                | Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn >= 67 decitex (excl. graduated compression hosiery)  | 61152200        |                                     | 0,15            | Cat C (15 years)   |
| 611529                | Pantyhose and tights of textile materials, knitted or crocheted (excl. graduated compression hosiery, those of synthetic fibres and hosiery for babies)  | 61152900        |                                     | 0,15            | Cat C (15 years)   |
| 611530                | Women's full-length or knee-length hosiery, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery, pantyhose and tights)   | 61153000        |                                     | 0,15            | Cat C (15 years)   |
| 611594                | Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of wool or fine animal hair, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies) | 61159400        |                                     | 0,15            | Cat C (15 years)   |
| 611595                | Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of cotton, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)                   | 61159500        |                                     | 0,15            | Cat C (15 years)   |
| 611596                | Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)         | 61159600        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 611599                | Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies) | 61159900        |                                     | 0,15            | Cat C (15 years)   |
| 611610                | Gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted  | 61161000        |                                     | 0,15            | Cat C (15 years)   |
| 611691                | Gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted (excl. for babies)  | 61169100        |                                     | 0,15            | Cat C (15 years)   |
| 611692                | Gloves, mittens and mitts, of cotton, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)  | 61169200        |                                     | 0,15            | Cat C (15 years)   |
| 611693                | Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)  | 61169300        |                                     | 0,15            | Cat C (15 years)   |
| 611699                | Gloves, mittens and mitts, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, impregnated, coated or covered with plastics or rubber, and for babies)  | 61169900        |                                     | 0,15            | Cat C (15 years)   |
| 611710                | Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted   | 61171000        |                                     | 0,15            | Cat C (15 years)   |
| 611780                | Ties, bow ties, cravats and other made-up clothing accessories, knitted or crocheted, n.e.s. (excl. shawls, scarves, mufflers, mantillas, veils and the like)  | 61178000        |                                     | 0,15            | Cat C (15 years)   |
| 611790                | Parts of garments or clothing accessories, knitted or crocheted, n.e.s.  | 61179000        |                                     | 0,15            | Cat C (15 years)   |
| 620111                | Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)   | 62011100        |                                     | 0,15            | Cat C (15 years)   |
| 620112                | Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton (excl. knitted or crocheted)   | 62011200        |                                     | 0,15            | Cat C (15 years)   |
| 620113                | Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres (excl. knitted or crocheted)  | 62011300        |                                     | 0,15            | Cat C (15 years)   |
| 620119                | Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)  | 62011900        |                                     | 0,15            | Cat C (15 years)   |
| 620191                | Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)  | 62019100        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 620192                | Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)  | 62019200        |                                     | 0,15            | Cat C (15 years)   |
| 620193                | Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)   | 62019300        |                                     | 0,15            | Cat C (15 years)   |
| 620199                | Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)     | 62019900        |                                     | 0,15            | Cat C (15 years)   |
| 620211                | Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)   | 62021100        |                                     | 0,15            | Cat C (15 years)   |
| 620212                | Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton (excl. knitted or crocheted)   | 62021200        |                                     | 0,15            | Cat C (15 years)   |
| 620213                | Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres (excl. knitted or crocheted)  | 62021300        |                                     | 0,15            | Cat C (15 years)   |
| 620219                | Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)  | 62021900        |                                     | 0,15            | Cat C (15 years)   |
| 620291                | Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)  | 62029100        |                                     | 0,15            | Cat C (15 years)   |
| 620292                | Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)   | 62029200        |                                     | 0,15            | Cat C (15 years)   |
| 620293                | Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)  | 62029300        |                                     | 0,15            | Cat C (15 years)   |
| 620299                | Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers) | 62029900        |                                     | 0,15            | Cat C (15 years)   |
| 620311                | Men's or boys' suits of wool or fine animal hair (excl. knitted or crocheted, tracksuits, ski suits and swimwear)   | 62031100        |                                     | 0,15            | Cat C (15 years)   |
| 620312                | Men's or boys' suits of synthetic fibres (excl. knitted or crocheted, tracksuits, ski suits and swimwear)   | 62031200        |                                     | 0,15            | Cat C (15 years)   |
| 620319                | Men's or boys' suits of textile materials (excl. of wool, fine animal hair or synthetic fibres, knitted or crocheted, tracksuits, ski suits and swimwear)   | 62031900        |                                     | 0,15            | Cat C (15 years)   |



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| 620322                | Men's or boys' ensembles of cotton (excl. knitted or crocheted, ski ensembles and swimwear)  | 62032200        |                                     | 0,15            | Cat C (15 years)   |
| 620323                | Men's or boys' ensembles of synthetic fibres (excl. knitted or crocheted, ski ensembles and swimwear)  | 62032300        |                                     | 0,15            | Cat C (15 years)   |
| 620329                | Men's or boys' ensembles of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, ski ensembles and swimwear)  | 62032900        |                                     | 0,15            | Cat C (15 years)   |
| 620331                | Men's or boys' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, and wind-jackets and similar articles)   | 62033100        |                                     | 0,15            | Cat C (15 years)   |
| 620332                | Men's or boys' jackets and blazers of cotton (excl. knitted or crocheted, and wind-jackets and similar articles)   | 62033200        |                                     | 0,15            | Cat C (15 years)   |
| 620333                | Men's or boys' jackets and blazers of synthetic fibres (excl. knitted or crocheted, and wind-jackets and similar articles)   | 62033300        |                                     | 0,15            | Cat C (15 years)   |
| 620339                | Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, and wind-jackets and similar articles)                     | 62033900        |                                     | 0,15            | Cat C (15 years)   |
| 620341                | Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair (excl. knitted or crocheted, underpants and swimwear)  | 62034100        |                                     | 0,15            | Cat C (15 years)   |
| 620342                | Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton (excl. knitted or crocheted, underpants and swimwear)  | 62034200        |                                     | 0,15            | Cat C (15 years)   |
| 620343                | Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excl. knitted or crocheted, underpants and swimwear)   | 62034300        |                                     | 0,15            | Cat C (15 years)   |
| 620349                | Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, underpants and swimwear) | 62034900        |                                     | 0,15            | Cat C (15 years)   |
| 620411                | Women's or girls' suits of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)  | 62041100        |                                     | 0,15            | Cat C (15 years)   |
| 620412                | Women's or girls' suits of cotton (excl. knitted or crocheted, ski overalls and swimwear)  | 62041200        |                                     | 0,15            | Cat C (15 years)   |
| 620413                | Women's or girls' suits of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)  | 62041300        |                                     | 0,15            | Cat C (15 years)   |
| 620419                | Women's or girls' suits of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski overalls and swimwear)  | 62041900        |                                     | 0,15            | Cat C (15 years)   |
| 620421                | Women's or girls' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)  | 62042100        |                                     | 0,15            | Cat C (15 years)   |
| 620422                | Women's or girls' ensembles of cotton (excl. knitted or crocheted, ski overalls and swimwear)  | 62042200        |                                     | 0,15            | Cat C (15 years)   |

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| 620423                | Women's or girls' ensembles of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)   | 62042300        |                                     | 0,15            | Cat C (15 years)   |
| 620429                | Women's or girls' ensembles of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski overalls and swimwear)                   | 62042900        |                                     | 0,15            | Cat C (15 years)   |
| 620431                | Women's or girls' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, wind-jackets and similar articles)   | 62043100        |                                     | 0,15            | Cat C (15 years)   |
| 620432                | Women's or girls' jackets and blazers of cotton (excl. knitted or crocheted, wind-jackets and similar articles)   | 62043200        |                                     | 0,15            | Cat C (15 years)   |
| 620433                | Women's or girls' jackets and blazers of synthetic fibres (excl. knitted or crocheted, wind-jackets and similar articles)   | 62043300        |                                     | 0,15            | Cat C (15 years)   |
| 620439                | Women's or girls' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, wind-jackets and similar articles) | 62043900        |                                     | 0,15            | Cat C (15 years)   |
| 620441                | Women's or girls' dresses of wool or fine animal hair (excl. knitted or crocheted and petticoats)   | 62044100        |                                     | 0,15            | Cat C (15 years)   |
| 620442                | Women's or girls' dresses of cotton (excl. knitted or crocheted and petticoats)   | 62044200        |                                     | 0,15            | Cat C (15 years)   |
| 620443                | Women's or girls' dresses of synthetic fibres (excl. knitted or crocheted and petticoats)   | 62044300        |                                     | 0,15            | Cat C (15 years)   |
| 620444                | Women's or girls' dresses of artificial fibres (excl. knitted or crocheted and petticoats)  | 62044400        |                                     | 0,15            | Cat C (15 years)   |
| 620449                | Women's or girls' dresses of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)                                  | 62044900        |                                     | 0,15            | Cat C (15 years)   |
| 620451                | Women's or girls' skirts and divided skirts of wool or fine animal hair (excl. knitted or crocheted and petticoats)   | 62045100        |                                     | 0,15            | Cat C (15 years)   |
| 620452                | Women's or girls' skirts and divided skirts of cotton (excl. knitted or crocheted and petticoats)   | 62045200        |                                     | 0,15            | Cat C (15 years)   |
| 620453                | Women's or girls' skirts and divided skirts of synthetic fibres (excl. knitted or crocheted and petticoats)   | 62045300        |                                     | 0,15            | Cat C (15 years)   |
| 620459                | Women's or girls' skirts and divided skirts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted and petticoats)               | 62045900        |                                     | 0,15            | Cat C (15 years)   |
| 620461                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)                            | 62046100        |                                     | 0,15            | Cat C (15 years)   |
| 620462                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton (excl. knitted or crocheted, panties and swimwear)  | 62046200        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 620463                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excl. knitted or crocheted, panties and swimwear)   | 62046300        |                                     | 0,15            | Cat C (15 years)   |
| 620469                | Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, panties and swimwear) | 62046900        |                                     | 0,15            | Cat C (15 years)   |
| 620520                | Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)  | 62052000        |                                     | 0,15            | Cat C (15 years)   |
| 620530                | Men's or boys' shirts of man-made fibres (excl. knitted or crocheted, nightshirts, singlets and other vests)   | 62053000        |                                     | 0,15            | Cat C (15 years)   |
| 620590                | Men's or boys' shirts of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, nightshirts, singlets and other vests)   | 62059000        |                                     | 0,15            | Cat C (15 years)   |
| 620610                | Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste (excl. knitted or crocheted and vests)   | 62061000        |                                     | 0,15            | Cat C (15 years)   |
| 620620                | Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair (excl. knitted or crocheted and vests)   | 62062000        |                                     | 0,15            | Cat C (15 years)   |
| 620630                | Women's or girls' blouses, shirts and shirt-blouses of cotton (excl. knitted or crocheted and vests)   | 62063000        |                                     | 0,15            | Cat C (15 years)   |
| 620640                | Women's or girls' blouses, shirts and shirt-blouses of man-made fibres (excl. knitted or crocheted and vests)  | 62064000        |                                     | 0,15            | Cat C (15 years)   |
| 620690                | Women's or girls' blouses, shirts and shirt-blouses of textile materials (excl. of silk, silk waste, wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and vests)                | 62069000        |                                     | 0,15            | Cat C (15 years)   |
| 620711                | Men's or boys' underpants and briefs of cotton (excl. knitted or crocheted)  | 62071100        |                                     | 0,15            | Cat C (15 years)   |
| 620719                | Men's or boys' underpants and briefs of textile materials (excl. cotton and knitted or crocheted)  | 62071900        |                                     | 0,15            | Cat C (15 years)   |
| 620721                | Men's or boys' nightshirts and pyjamas of cotton (excl. knitted or crocheted, vests, singlets and underpants)  | 62072100        |                                     | 0,15            | Cat C (15 years)   |
| 620722                | Men's or boys' nightshirts and pyjamas of man-made fibres (excl. knitted or crocheted, vests, singlets and underpants)   | 62072200        |                                     | 0,15            | Cat C (15 years)   |
| 620729                | Men's or boys' nightshirts and pyjamas of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, vests, singlets and underpants)   | 62072900        |                                     | 0,15            | Cat C (15 years)   |
| 620791                | Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of cotton (excl. knitted or crocheted, underpants, nightshirts and pyjamas)                                    | 62079100        |                                     | 0,15            | Cat C (15 years)   |
| 620799                | Men's or boys' singlets and other vests, bathrobes and dressing gowns of textile materials (excl. of cotton, knitted or crocheted, underpants, nightshirts and pyjamas)                                | 62079900        |                                     | 0,15            | Cat C (15 years)   |

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| 620811                | Women's or girls' slips and petticoats of man-made fibres (excl. knitted or crocheted and vests)  | 62081100        |                                     | 0,15            | Cat C (15 years)   |
| 620819                | Women's or girls' slips and petticoats of textile materials (excl. man-made fibres, knitted or crocheted and vests)   | 62081900        |                                     | 0,15            | Cat C (15 years)   |
| 620821                | Women's or girls' nightdresses and pyjamas of cotton (excl. knitted or crocheted, vests and négligés)   | 62082100        |                                     | 0,15            | Cat C (15 years)   |
| 620822                | Women's or girls' nightdresses and pyjamas of man-made fibres (excl. knitted or crocheted, vests and négligés)  | 62082200        |                                     | 0,15            | Cat C (15 years)   |
| 620829                | Women's or girls' nightdresses and pyjamas of textile materials (excl. cotton and man-made fibres, knitted or crocheted, vests and négligés)  | 62082900        |                                     | 0,15            | Cat C (15 years)   |
| 620891                | Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of cotton (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)  | 62089100        |                                     | 0,15            | Cat C (15 years)   |
| 620892                | Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of man-made fibres (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)                                 | 62089200        |                                     | 0,15            | Cat C (15 years)   |
| 620899                | Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles) | 62089900        |                                     | 0,15            | Cat C (15 years)   |
| 620920                | Babies' garments and clothing accessories of cotton (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])   | 62092000        |                                     | 0,15            | Cat C (15 years)   |
| 620930                | Babies' garments and clothing accessories of synthetic fibres (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])   | 62093000        |                                     | 0,15            | Cat C (15 years)   |
| 620990                | Babies' garments and clothing accessories of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted and hats, napkins and napkin liners [see 9619])   | 62099000        |                                     | 0,15            | Cat C (15 years)   |
| 621010                | Garments made up of felt or nonwovens, whether or not impregnated, coated, covered or laminated (excl. babies' garments and clothing accessories)   | 62101000        |                                     | 0,15            | Cat C (15 years)   |
| 621020                | Garments of the type described in subheading 6201,11 to 6201,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances  | 62102000        |                                     | 0,15            | Cat C (15 years)   |
| 621030                | Garments of the type described in subheading 6202,11 to 6202,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances  | 62103000        |                                     | 0,15            | Cat C (15 years)   |

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| 621040                | Men's or boys' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6201,11 to 6201,19, and babies' garments and clothing accessories)   | 62104000        |                                     | 0,15            | Cat C (15 years)   |
| 621050                | Women's or girls' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6202,11 to 6202,19, and babies' garments and clothing accessories)  | 62105000        |                                     | 0,15            | Cat C (15 years)   |
| 621111                | Men's or boys' swimwear (excl. knitted or crocheted)  | 62111100        |                                     | 0,15            | Cat C (15 years)   |
| 621112                | Women's or girls' swimwear (excl. knitted or crocheted)   | 62111200        |                                     | 0,15            | Cat C (15 years)   |
| 621120                | Ski suits (excl. knitted or crocheted)  | 62112000        |                                     | 0,15            | Cat C (15 years)   |
| 621132                | Men's or boys' tracksuits and other garments, n.e.s. of cotton (excl. knitted or crocheted)   | 62113200        |                                     | 0,15            | Cat C (15 years)   |
| 621133                | Men's or boys' tracksuits and other garments, n.e.s. of man-made fibres (excl. knitted or crocheted)  | 62113300        |                                     | 0,15            | Cat C (15 years)   |
| 621139                | Men's or boys' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted)  | 62113900        |                                     | 0,15            | Cat C (15 years)   |
| 621142                | Women's or girls' tracksuits and other garments, n.e.s. of cotton (excl. knitted or crocheted)  | 62114200        |                                     | 0,15            | Cat C (15 years)   |
| 621143                | Women's or girls' tracksuits and other garments, n.e.s. of man-made fibres (excl. knitted or crocheted)   | 62114300        |                                     | 0,15            | Cat C (15 years)   |
| 621149                | Women's or girls' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted and goods of 9619)   | 62114900        |                                     | 0,15            | Cat C (15 years)   |
| 621210                | Brassieres of all types of textile materials, whether or not elasticated, incl. knitted or crocheted  | 62121000        |                                     | 0,15            | Cat C (15 years)   |
| 621220                | Girdles and panty girdles of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. belts and corselets made entirely of rubber)   | 62122000        |                                     | 0,15            | Cat C (15 years)   |
| 621230                | Corselettes of all types of textile materials, whether or not elasticated, incl. knitted or crocheted   | 62123000        |                                     | 0,15            | Cat C (15 years)   |
| 621290                | Corsets, braces, garters, suspenders and similar articles and parts thereof, incl. parts of brassieres, girdles, panty girdles and corselettes, of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. complete brassieres, girdles, panty girdles and corselettes) | 62129000        |                                     | 0,15            | Cat C (15 years)   |

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| 621320                | Handkerchiefs of cotton, of which no side exceeds 60 cm (excl. knitted or crocheted)   | 62132000        |                                     | 0,15            | Cat C (15 years)   |
| 621390                | Handkerchiefs of textile materials, of which no side exceeds 60 cm (excl. of cotton, and knitted or crocheted)   | 62139000        |                                     | 0,15            | Cat C (15 years)   |
| 621410                | Shawls, scarves, mufflers, mantillas, veils and similar articles of silk or silk waste (excl. knitted or crocheted)  | 62141000        |                                     | 0,15            | Cat C (15 years)   |
| 621420                | Shawls, scarves, mufflers, mantillas, veils and similar articles of wool or fine animal hair (excl. knitted or crocheted)  | 62142000        |                                     | 0,15            | Cat C (15 years)   |
| 621430                | Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excl. knitted or crocheted)  | 62143000        |                                     | 0,15            | Cat C (15 years)   |
| 621440                | Shawls, scarves, mufflers, mantillas, veils and similar articles of artificial fibres (excl. knitted or crocheted)   | 62144000        |                                     | 0,15            | Cat C (15 years)   |
| 621490                | Shawls, scarves, mufflers, mantillas, veils and similar articles of textile materials (excl. of silk, silk waste, wool, fine animal hair or man-made fibres, knitted or crocheted) | 62149000        |                                     | 0,15            | Cat C (15 years)   |
| 621510                | Ties, bow ties and cravats of silk or silk waste (excl. knitted or crocheted)  | 62151000        |                                     | 0,15            | Cat C (15 years)   |
| 621520                | Ties, bow ties and cravats of man-made fibres (excl. knitted or crocheted)   | 62152000        |                                     | 0,15            | Cat C (15 years)   |
| 621590                | Ties, bow ties and cravats of textile materials (excl. of silk, silk waste or man-made fibres, knitted or crocheted)   | 62159000        |                                     | 0,15            | Cat C (15 years)   |
| 621600                | Gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)   | 62160000        |                                     | 0,15            | Cat C (15 years)   |
| 621710                | Made-up clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)   | 62171000        |                                     | 0,15            | Cat C (15 years)   |
| 621790                | Parts of garments or clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)  | 62179000        |                                     | 0,15            | Cat C (15 years)   |
| 630110                | Electric blankets of all types of textile materials  | 63011000        |                                     | 0,15            | Cat C (15 years)   |
| 630120                | Blankets and travelling rugs of wool or fine animal hair (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)                 | 63012000        |                                     | 0,15            | Cat C (15 years)   |
| 630130                | Blankets and travelling rugs of cotton (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)                                   | 63013000        |                                     | 0,15            | Cat C (15 years)   |
| 630140                | Blankets and travelling rugs of synthetic fibres (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)                         | 63014000        |                                     | 0,15            | Cat C (15 years)   |

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| 630190                | Blankets and travelling rugs of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404) | 63019000        |                                     | 0,15            | Cat C (15 years)   |
| 630210                | Bedlinen, knitted or crocheted   | 63021000        |                                     | 0,15            | Cat C (15 years)   |
| 630221                | Printed bedlinen of cotton (excl. knitted or crocheted)  | 63022100        |                                     | 0,15            | Cat C (15 years)   |
| 630222                | Printed bedlinen of man-made fibres (excl. knitted or crocheted)   | 63022200        |                                     | 0,15            | Cat C (15 years)   |
| 630229                | Printed bedlinen of textile materials (excl. cotton and man-made fibres, knitted or crocheted)   | 63022900        |                                     | 0,15            | Cat C (15 years)   |
| 630231                | Bedlinen of cotton (excl. printed, knitted or crocheted)   | 63023100        |                                     | 0,15            | Cat C (15 years)   |
| 630232                | Bedlinen of man-made fibres (excl. printed, knitted or crocheted)  | 63023200        |                                     | 0,15            | Cat C (15 years)   |
| 630239                | Bedlinen of textile materials (excl. of cotton and man-made fibres, printed, knitted or crocheted)   | 63023900        |                                     | 0,15            | Cat C (15 years)   |
| 630240                | Table linen, knitted or crocheted  | 63024000        |                                     | 0,15            | Cat C (15 years)   |
| 630251                | Table linen of cotton (excl. knitted or crocheted)   | 63025100        |                                     | 0,15            | Cat C (15 years)   |
| 630253                | Table linen of man-made fibres (excl. knitted or crocheted)  | 63025300        |                                     | 0,15            | Cat C (15 years)   |
| 630259                | Table linen of textile materials (excl. of cotton or man-made fibres, knitted or crocheted)  | 63025900        |                                     | 0,15            | Cat C (15 years)   |
| 630260                | Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floorcloths, polishing cloths, dishcloths and dusters)  | 63026000        |                                     | 0,15            | Cat C (15 years)   |
| 630291                | Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floorcloths, polishing cloths, dishcloths and dusters)   | 63029100        |                                     | 0,15            | Cat C (15 years)   |
| 630293                | Toilet linen and kitchen linen of man-made fibres (excl. floorcloths, polishing cloths, dishcloths and dusters)  | 63029300        |                                     | 0,15            | Cat C (15 years)   |
| 630299                | Toilet linen and kitchen linen of textile materials (excl. of cotton or man-made fibres, floorcloths, polishing cloths, dishcloths and dusters)  | 63029900        |                                     | 0,15            | Cat C (15 years)   |
| 630312                | Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres, knitted or crocheted (excl. awnings and sunblinds)   | 63031200        |                                     | 0,15            | Cat C (15 years)   |
| 630319                | Curtains, incl. drapes, and interior blinds, curtain or bed valances, knitted or crocheted (excl. of synthetic fibres, awnings and sunblinds)  | 63031900        |                                     | 0,15            | Cat C (15 years)   |

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| 630391                | Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)  | 63039100        |                                     | 0,15            | Cat C (15 years)   |
| 630392                | Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. knitted or crocheted, awnings and sunblinds)  | 63039200        |                                     | 0,15            | Cat C (15 years)   |
| 630399                | Curtains, incl. drapes, and interior blinds, curtain or bed valances of textile materials (excl. of cotton and synthetic fibres, knitted or crocheted, awnings and sunblinds)   | 63039900        |                                     | 0,15            | Cat C (15 years)   |
| 630411                | Knitted or crocheted bedspreads (excl. bedlinen, quilts and eiderdowns)   | 63041100        |                                     | 0,15            | Cat C (15 years)   |
| 630419                | Bedspreads of all types of textile materials (excl. knitted or crocheted, bedlinen, quilts and eiderdowns)  | 63041900        |                                     | 0,15            | Cat C (15 years)   |
| 630420                | Bed nets, warp knit, antimalarial   | 63042000        |                                     | 0,15            | Cat C (15 years)   |
| 630491                | Articles for interior furnishing, knitted or crocheted (excl. blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, antimalarial bed nets, lampshades and articles of heading 9404)                               | 63049110        | Mosquito nets                       | 0,15            | Cat C (15 years)   |
| 630491                | Articles for interior furnishing, knitted or crocheted (excl. blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, antimalarial bed nets, lampshades and articles of heading 9404)                               | 63049190        | Other                               | 0,15            | Cat C (15 years)   |
| 630492                | Articles for interior furnishing, of cotton (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)   | 63049200        |                                     | 0,15            | Cat C (15 years)   |
| 630493                | Articles for interior furnishing, of synthetic fibres (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)                                 | 63049300        |                                     | 0,15            | Cat C (15 years)   |
| 630499                | Articles for interior furnishing, of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404) | 63049900        |                                     | 0,15            | Cat C (15 years)   |
| 630510                | Sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303  | 63051000        |                                     | 0,15            | Cat C (15 years)   |
| 630520                | Sacks and bags, for the packing of goods, of cotton   | 63052000        |                                     | 0,15            | Cat C (15 years)   |



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| 630532                | Flexible intermediate bulk containers, for the packing of goods, of synthetic or man-made textile materials   | 63053200        |                                     | 0,15            | Cat C (15 years)   |
| 630533                | Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. flexible intermediate bulk containers)  | 63053300        |                                     | 0,15            | Cat C (15 years)   |
| 630539                | Sacks and bags, for the packing of goods, of man-made textile materials (excl. of polyethylene or polypropylene strip or the like, and flexible intermediate bulk containers)   | 63053900        |                                     | 0,15            | Cat C (15 years)   |
| 630590                | Sacks and bags, for the packing of goods, of textile materials (excl. man-made, cotton, jute or other textile bast fibres of heading 5303)  | 63059000        |                                     | 0,15            | Cat C (15 years)   |
| 630612                | Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made up as tarpaulins)  | 63061200        |                                     | 0,15            | Cat C (15 years)   |
| 630619                | Tarpaulins, awnings and sunblinds of textile materials (excl. of synthetic fibres and flat covers of light fabrics made up as tarpaulins)   | 63061900        |                                     | 0,15            | Cat C (15 years)   |
| 630622                | Tents of synthetic fibres (excl. umbrella and play tents)   | 63062200        |                                     | 0,15            | Cat C (15 years)   |
| 630629                | Tents of textile materials (excl. of synthetic fibres, and umbrella and play tents)   | 63062900        |                                     | 0,15            | Cat C (15 years)   |
| 630630                | Sails for boats, sailboards or landcraft, of textile materials  | 63063000        |                                     | 0,15            | Cat C (15 years)   |
| 630640                | Pneumatic mattresses of textile materials   | 63064000        |                                     | 0,15            | Cat C (15 years)   |
| 630690                | Camping goods of textile materials (excl. tents, awnings and sunblinds, sails, pneumatic mattresses, rucksacks, knapsacks and similar receptacles, filled sleeping bags, mattresses and cushions)   | 63069000        |                                     | 0,15            | Cat C (15 years)   |
| 630710                | Floorcloths, dishcloths, dusters and similar cleaning cloths, of all types of textile materials   | 63071000        |                                     | 0,15            | Cat C (15 years)   |
| 630720                | Life jackets and life belts, of all types of textile materials  | 63072000        |                                     | 0,15            | Cat C (15 years)   |
| 630790                | Made-up articles of textile materials, incl. dress patterns, n.e.s.   | 63079000        |                                     | 0,15            | Cat C (15 years)   |
| 630800                | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale (excl. sets for making up into articles of clothing) | 63080000        |                                     | 0,15            | Cat C (15 years)   |

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| 630900                | Worn clothing and clothing accessories, blankets and travelling rugs, household linen and articles for interior furnishing, of all types of textile materials, incl. all types of footwear and headgear, showing signs of appreciable wear and presented in bulk or in bales, sacks or similar packings (excl. carpets, other floor coverings and tapestries)   | 63090000        |                                     | 0               | Cat A (5 yrs)      |
| 631010                | Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials, sorted   | 63101000        |                                     | 0               | Cat A (5 yrs)      |
| 631090                | Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials (excl. sorted)  | 63109000        |                                     | 0               | Cat A (5 yrs)      |
| 640110                | Waterproof footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)   | 64011000        |                                     | 0,15            | Cat C (15 years)   |
| 640192                | Waterproof footwear covering the ankle, but not the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. incorporating a protective metal toecap, orthopaedic footwear, sports and toy footwear)   | 64019200        |                                     | 0,15            | Cat C (15 years)   |
| 640199                | Waterproof footwear covering neither the ankle nor the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. covering the ankle but not the knee, footwear incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached and sports and toy footwear) | 64019900        |                                     | 0,15            | Cat C (15 years)   |
| 640212                | Ski-boots, cross-country ski footwear and snowboard boots, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)  | 64021200        |                                     | 0,15            | Cat C (15 years)   |
| 640219                | Sports footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)  | 64021900        |                                     | 0,15            | Cat C (15 years)   |
| 640220                | Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs (excl. toy footwear)  | 64022000        |                                     | 0,2             | Cat C (15 years)   |
| 640291                | Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)  | 64029100        |                                     | 0,2             | Cat C (15 years)   |

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| 640299                | Footwear with outer soles and uppers of rubber or plastics (excl. covering the ankle or with upper straps or thongs assembled to the sole by means of plugs, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)         | 64029900        |                                     | 0,15            | Cat C (15 years)   |
| 640312                | Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather   | 64031200        |                                     | 0,2             | Cat C (15 years)   |
| 640319                | Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)                                   | 64031900        |                                     | 0,2             | Cat C (15 years)   |
| 640320                | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe   | 64032000        |                                     | 0,2             | Cat C (15 years)   |
| 640340                | Footwear, incorporating a protective metal toecap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. sports footwear and orthopaedic footwear)  | 64034000        |                                     | 0,2             | Cat C (15 years)   |
| 640351                | Footwear with outer soles and uppers of leather, covering the ankle (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)   | 64035100        |                                     | 0,2             | Cat C (15 years)   |
| 640359                | Footwear with outer soles and uppers of leather (excl. covering the ankle, incorporating a protective metal toecap, with uppers which consist of leather straps across the instep and around the big toe, sports footwear, orthopaedic footwear and toy footwear) | 64035900        |                                     | 0,2             | Cat C (15 years)   |
| 640391                | Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)  | 64039100        |                                     | 0,15            | Cat C (15 years)   |
| 640399                | Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (excl. covering the ankle, incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)  | 64039900        |                                     | 0,2             | Cat C (15 years)   |
| 640411                | Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials   | 64041100        |                                     | 0,2             | Cat C (15 years)   |
| 640419                | Footwear with outer soles of rubber or plastics and uppers of textile materials (excl. sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, and toy footwear)   | 64041900        |                                     | 0,2             | Cat C (15 years)   |
| 640420                | Footwear with outer soles of leather or composition leather and uppers of textile materials (excl. toy footwear)  | 64042000        |                                     | 0,2             | Cat C (15 years)   |
| 640510                | Footwear with uppers of leather or composition leather (excl. with outer soles of rubber, plastics, leather or composition leather and uppers of leather, orthopaedic footwear and toy footwear)  | 64051000        |                                     | 0,2             | Cat C (15 years)   |

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| 640520                | Footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, orthopaedic footwear and toy footwear)   | 64052000        |                                     | 0,2             | Cat C (15 years)   |
| 640590                | Footwear with outer soles of rubber or plastics, with uppers other than rubber, plastics, leather or textile materials; footwear with outer soles of leather or composition leather, with uppers other than leather or textile materials; footwear with outer soles of wood, cork, paperboard, furskin, felt, straw, loofah, etc., with uppers other than leather, composition leather or textile materials, n.e.s. | 64059000        |                                     | 0,2             | Cat C (15 years)   |
| 640610                | Uppers and parts thereof (excl. stiffeners and general parts made of asbestos)  | 64061000        |                                     | 0,2             | Cat C (15 years)   |
| 640620                | Outer soles and heels, of rubber or plastics  | 64062000        |                                     | 0,2             | Cat C (15 years)   |
| 640690                | Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof (excl. outer soles and heels of rubber or plastics, uppers and parts thereof other than stiffeners, and general parts made of asbestos)  | 64069000        |                                     | 0,2             | Cat C (15 years)   |
| 650100                | Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons, incl. slit manchons, of felt  | 65010000        |                                     | 0,2             | Cat C (15 years)   |
| 650200                | Hat-shapes, plaited or made by assembling strips of any material (excl. blocked to shape, with made brims, lined, or trimmed)   | 65020000        |                                     | 0,2             | Cat C (15 years)   |
| 650400                | Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)  | 65040000        |                                     | 0,2             | Cat C (15 years)   |
| 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; hairnets of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)   | 65050000        |                                     | 0,2             | Cat C (15 years)   |
| 650610                | Safety headgear, whether or not lined or trimmed  | 65061000        |                                     | 0,2             | Cat C (15 years)   |
| 650691                | Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)   | 65069100        |                                     | 0,2             | Cat C (15 years)   |
| 650699                | Headgear, whether or not lined or trimmed, n.e.s.   | 65069900        |                                     | 0,2             | Cat C (15 years)   |
| 650700                | Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear (excl. headbands used by sportsmen as sweatbands, knitted or crocheted)   | 65070000        |                                     | 0,2             | Cat C (15 years)   |

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| 660110                | Garden or similar umbrellas (excl. beach tents)  | 66011000        |                                     | 0,2             | Cat C (15 years)   |
| 660191                | Umbrellas having a telescopic shaft (excl. toy umbrellas)  | 66019100        |                                     | 0,2             | Cat C (15 years)   |
| 660199                | Umbrellas and sun umbrellas, incl. walking-stick umbrellas (excl. umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)   | 66019900        |                                     | 0,2             | Cat C (15 years)   |
| 660200                | Walking sticks, seat-sticks, whips, riding-crops and the like (excl. measure walking sticks, crutches, firearm-sticks and sports sticks)   | 66020000        |                                     | 0,2             | Cat C (15 years)   |
| 660320                | Umbrella frames, incl. frames mounted on shafts "sticks", for umbrellas and sun umbrellas of heading 6601  | 66032000        |                                     | 0,2             | Cat C (15 years)   |
| 660390                | Parts, trimmings and accessories for umbrellas and sun umbrellas of heading 6601 or for walking sticks, seat-sticks, whips, riding-crops and the like of heading 6602 (excl. umbrella frames, incl. frames mounted on shafts "sticks")   | 66039000        |                                     | 0,2             | Cat C (15 years)   |
| 670100                | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excl. goods of heading 0505, worked quills and scapes, footwear and headgear, articles of bedding and similar furnishing of heading 9404, toys, games and sports requisites, and collectors' pieces) | 67010000        |                                     | 0,2             | Cat C (15 years)   |
| 670210                | Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics  | 67021000        |                                     | 0,2             | Cat E (excl.)      |
| 670290                | Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods (excl. of plastics)   | 67029000        |                                     | 0,2             | Cat E (excl.)      |
| 670300                | Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits of human hair, whether or not washed and degreased, but not otherwise processed)   | 67030000        |                                     | 0,2             | Cat C (15 years)   |
| 670411                | Complete wigs of synthetic textile materials   | 67041100        |                                     | 0,2             | Cat C (15 years)   |
| 670419                | False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs)  | 67041900        |                                     | 0,2             | Cat C (15 years)   |
| 670420                | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.   | 67042000        |                                     | 0,2             | Cat C (15 years)   |
| 670490                | Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)   | 67049000        |                                     | 0,2             | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 680100         | Setts, curbstones and flagstones, of natural stone (excl. slate)   | 68010000 |                              | 0,15     | Cat C (15 years) |
| 680210         | Tiles, cubes and other processed articles of natural stone, incl. slate, for mosaics and the like, whether or not rectangular or square, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm; artificially coloured granules, chippings and powder of natural stone, incl. slate  | 68021000 |                              | 0,15     | Cat C (15 years) |
| 680221         | Marble, travertine and alabaster articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones)  | 68022110 | Tombstones                   | 0        | Cat A (5 yrs)    |
| 680221         | Marble, travertine and alabaster articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones)  | 68022190 | Other                        | 0,15     | Cat C (15 years) |
| 680223         | Granite and articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)  | 68022310 | Tombstones                   | 0        | Cat A (5 yrs)    |
| 680223         | Granite and articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)  | 68022390 | Other                        | 0,15     | Cat C (15 years) |
| 680229         | Monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. marble, travertine, alabaster, granite and slate, those with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones) | 68022910 | Tombstones                   | 0        | Cat A (5 yrs)    |
| 680229         | Monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. marble, travertine, alabaster, granite and slate, those with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones) | 68022990 | Other                        | 0,15     | Cat C (15 years) |
| 680291         | Marble, travertine and alabaster, in any form (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, buttons, original sculptures and statuary, setts, curbstones and flagstones)   | 68029110 | Tombstones                   | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 680291                | Marble, travertine and alabaster, in any form (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, buttons, original sculptures and statuary, setts, curbstones and flagstones)  | 68029190        | Other                               | 0,15            | Cat C (15 years)   |
| 680292                | Calcareous stone, in any form (excl. marble, travertine and alabaster, tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)   | 68029210        | Tombstones                          | 0               | Cat A (5 yrs)      |
| 680292                | Calcareous stone, in any form (excl. marble, travertine and alabaster, tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)   | 68029290        | Other                               | 0,15            | Cat C (15 years)   |
| 680293                | Granite, in any form, polished, decorated or otherwise worked (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)   | 68029310        | Tombstones                          | 0               | Cat A (5 yrs)      |
| 680293                | Granite, in any form, polished, decorated or otherwise worked (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)   | 68029390        | Other                               | 0,15            | Cat C (15 years)   |
| 680299                | Monumental or building stone, in any form, polished, decorated or otherwise worked (excl. calcareous stone, granite and slate, tiles, cubes and similar articles of subheading 6802.10, articles of fused basalt, articles of natural steatite, ceramically calcined, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones) | 68029910        | Tombstones                          | 0               | Cat A (5 yrs)      |
| 680299                | Monumental or building stone, in any form, polished, decorated or otherwise worked (excl. calcareous stone, granite and slate, tiles, cubes and similar articles of subheading 6802.10, articles of fused basalt, articles of natural steatite, ceramically calcined, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones) | 68029990        | Other                               | 0,15            | Cat C (15 years)   |
| 680300                | Worked slate and articles of slate or of agglomerated slate (excl. slate granules, chippings and powder, mosaic cubes and the like, slate pencils, and ready-to-use slates or boards with writing or drawing surfaces)  | 68030000        |                                     | 0,15            | Cat C (15 years)   |
| 680410                | Millstones and grindstones, without frameworks, for milling, grinding or pulping  | 68041000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 680421                | Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated synthetic or natural diamond (excl. hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)   | 68042100        |                                     | 0,15            | Cat C (15 years)   |
| 680422                | Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated abrasives or ceramics (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)  | 68042200        |                                     | 0,15            | Cat C (15 years)   |
| 680423                | Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of natural stone (excl. of agglomerated natural abrasives or ceramics, perfumed pumice stones, hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)  | 68042300        |                                     | 0,15            | Cat C (15 years)   |
| 680430                | Hand sharpening or polishing stones  | 68043000        |                                     | 0,15            | Cat C (15 years)   |
| 680510                | Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, sewn or otherwise made up   | 68051000        |                                     | 0,15            | Cat C (15 years)   |
| 680520                | Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, sewn or otherwise made up  | 68052000        |                                     | 0,15            | Cat C (15 years)   |
| 680530                | Natural or artificial abrasive powder or grain, on a base of materials other than woven textile fabric only or paper or paperboard only, whether or not cut to shape, sewn or otherwise made up  | 68053000        |                                     | 0,15            | Cat C (15 years)   |
| 680610                | Slag-wool, rock-wool and similar mineral wools, incl. intermixtures thereof, in bulk, sheets or rolls  | 68061000        |                                     | 0,15            | Cat C (15 years)   |
| 680620                | Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, incl. intermixtures thereof  | 68062000        |                                     | 0,15            | Cat C (15 years)   |
| 680690                | Mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. slag-wool, rock-wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, articles of light concrete, asbestos-cement, cellulose fibre-cement or the like, mixtures and other articles of or based on asbestos, and ceramic products) | 68069000        |                                     | 0,15            | Cat C (15 years)   |
| 680710                | Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch, in rolls  | 68071000        |                                     | 0,15            | Cat C (15 years)   |
| 680790                | Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch (excl. in rolls)   | 68079000        |                                     | 0,15            | Cat C (15 years)   |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 680800                | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders (excl. articles of asbestos-cement, cellulose fibre-cement or the like)   | 68080000        |                                     | 0,15            | Cat C (15 years)   |
| 680911                | Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster, faced or reinforced with paper or paperboard only (excl. ornamented and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)   | 68091100        |                                     | 0,15            | Cat C (15 years)   |
| 680919                | Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster (excl. ornamented, faced or reinforced with paper or paperboard only, and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)  | 68091900        |                                     | 0,15            | Cat C (15 years)   |
| 680990                | Articles of plaster or of compositions based on plaster (excl. plaster bandages for straightening fractures, put up for retail sale; plaster splints for the treatment of fractures; lightweight with plaster agglomerated building boards or articles for heat-insulation, sound-insulation or sound absorption; anatomic and other models for demonstration purposes; non-ornamented boards, sheets, panels, tiles and similar articles) | 68099000        |                                     | 0,15            | Cat C (15 years)   |
| 681011                | Building blocks and bricks of cement, concrete or artificial stone, whether or not reinforced  | 68101100        |                                     | 0,15            | Cat E (excl.)      |
| 681019                | Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone (excl. building blocks and bricks)   | 68101910        | Tiles                               | 0,15            | Cat E (excl.)      |
| 681019                | Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone (excl. building blocks and bricks)   | 68101990        | Other                               | 0,15            | Cat E (excl.)      |
| 681091                | Prefabricated structural components for building or civil engineering of cement, concrete or artificial stone, whether or not reinforced   | 68109100        |                                     | 0,15            | Cat E (excl.)      |
| 681099                | Articles of cement, concrete or artificial stone, whether or not reinforced (excl. prefabricated structural components for building or civil engineering, tiles, paving, bricks and the like)  | 68109900        |                                     | 0,15            | Cat E (excl.)      |
| 681140                | Articles of asbestos-cement, cellulose fibre-cement or the like, containing asbestos   | 68114000        |                                     | 0,15            | Cat C (15 years)   |
| 681181                | Corrugated sheets of cellulose fibre-cement or the like, not containing asbestos   | 68118100        |                                     | 0,15            | Cat C (15 years)   |
| 681182                | Sheets, panels, paving, tiles and similar articles, of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated sheets)   | 68118200        |                                     | 0               | Cat A (5 yrs)      |
| 681189                | Articles of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated and other sheets, panels, tiles and similar articles)  | 68118900        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 681280                | Fabricated crocidolite asbestos fibres; mixtures with a basis of crocidolite asbestos or with a basis of crocidolite asbestos and magnesium carbonate; articles of such mixtures or of crocidolite asbestos, e.g., thread, woven fabric, clothing, headgear, footwear, gaskets, whether or not reinforced (excl. friction material with a basis of crocidolite asbestos, and articles of crocidolite asbestos-cement)   | 68128000        |                                     | 0,15            | Cat C (15 years)   |
| 681291                | Clothing, clothing accessories, footwear and headgear of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. of crocidolite asbestos)  | 68129100        |                                     | 0,15            | Cat C (15 years)   |
| 681292                | Paper, millboard and felt of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. containing < 35% by weight of asbestos and of crocidolite asbestos)   | 68129200        |                                     | 0,15            | Cat C (15 years)   |
| 681293                | Compressed asbestos fibre jointing, in sheets or rolls (excl. of crocidolite asbestos)  | 68129300        |                                     | 0,15            | Cat C (15 years)   |
| 681299                | Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. of crocidolite asbestos; compressed asbestos fibre jointing, in sheets or rolls; paper, millboard and felt; clothing, clothing accessories, footwear and headgear; friction material with a basis of asbestos; articles of asbestos-cement) | 68129900        |                                     | 0,15            | Cat C (15 years)   |
| 681320                | Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, not mounted, containing asbestos, whether or not combined with textile or other materials   | 68132000        |                                     | 0,15            | Cat C (15 years)   |
| 681381                | Brake linings and pads, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos)  | 68138100        |                                     | 0,15            | Cat C (15 years)   |
| 681389                | Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos, and brake linings and pads)  | 68138900        |                                     | 0,15            | Cat C (15 years)   |
| 681410                | Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials, in rolls or merely cut into square or rectangular shapes  | 68141000        |                                     | 0,15            | Cat C (15 years)   |
| 681490                | Worked mica and articles of mica (excl. electrical insulators, insulating fittings, resistors and capacitors, protective goggles of mica and their glasses, mica in the form of Christmas tree decorations, and plates, sheets and strips of agglomerated or reconstituted mica, whether or not on supports)  | 68149000        |                                     | 0,15            | Cat C (15 years)   |

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| 681510         | Articles of graphite or other carbon, incl. carbon fibres, for non-electrical purposes   | 68151000 |                              | 0,15     | Cat C (15 years) |
| 681520         | Articles of peat (excl. textile products from peat fibres)   | 68152000 |                              | 0,15     | Cat C (15 years) |
| 681591         | Articles of stone or other mineral substances, n.e.s. containing magnesite, dolomite or chromite   | 68159100 |                              | 0,15     | Cat C (15 years) |
| 681599         | Articles of stone or other mineral substances, n.e.s. (excl. containing magnesite, dolomite or chromite and articles of graphite or other carbon)  | 68159900 |                              | 0,15     | Cat C (15 years) |
| 690100         | Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals, e.g. kieselguhr, tripolite or diatomite, or of similar siliceous earths   | 69010000 |                              | 0,15     | Cat C (15 years) |
| 690210         | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>  | 69021000 |                              | 0,15     | Cat C (15 years) |
| 690220         | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 50% alumina, silica or a mixture or compound of these products (excl. those of siliceous fossil meals or similar siliceous earths)   | 69022000 |                              | 0,15     | Cat C (15 years) |
| 690290         | Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods (excl. containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub> , containing, by weight, > 50% alumina, silica or a mixture or compound of these products and those of siliceous fossil meals or similar siliceous earths)    | 69029000 |                              | 0,15     | Cat C (15 years) |
| 690310         | Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, > 50% graphite, other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)  | 69031000 |                              | 0,15     | Cat C (15 years) |
| 690320         | Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing > 50% alumina, or a compound of alumina and silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)   | 69032000 |                              | 0,15     | Cat C (15 years) |
| 690390         | Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods (excl. those of siliceous fossil meals or similar siliceous earths, those of heading 6902, containing > 50% carbon or containing > 50% by weight of alumina [Al <sub>2</sub> O <sub>3</sub> ] or a mixture or compound of alumina and silica [SiO <sub>2</sub> ]) | 69039000 |                              | 0,15     | Cat C (15 years) |
| 690410         | Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)   | 69041000 |                              | 0,15     | Cat C (15 years) |

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| 690490         | Ceramic flooring blocks, support or filler tiles and the like (excl. those of siliceous fossil meals or similar siliceous earths, refractory bricks of heading 6902, and flags and pavings, hearth and wall tiles of heading 6907 and 6908, and building bricks)   | 69049000 |                              | 0,15     | Cat C (15 years) |
| 690510         | Roofing tiles  | 69051000 |                              | 0,15     | Cat C (15 years) |
| 690590         | Ceramic chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic constructional components, pipes and other components for drainage and similar purposes, and roofing tiles) | 69059000 |                              | 0,15     | Cat C (15 years) |
| 690600         | Ceramic pipes, conduits, guttering and pipe fittings (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, chimney liners, pipes specifically manufactured for laboratories, insulating tubing and fittings and other piping for electrotechnical purposes)            | 69060000 |                              | 0        | Cat A (5 yrs)    |
| 690721         | Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight $\leq 0,5$ % (excl. refractory, mosaic cubes and finishing ceramics)   | 69072100 |                              | 0,15     | Cat C (15 years) |
| 690722         | Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight $> 0,5$ % but $\leq 10$ % (excl. refractory, mosaic cubes and finishing ceramics)  | 69072200 |                              | 0,15     | Cat C (15 years) |
| 690723         | Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight $> 10$ % (excl. refractory, mosaic cubes and finishing ceramics)   | 69072300 |                              | 0,15     | Cat C (15 years) |
| 690730         | Ceramic mosaic cubes and the like, whether or not on a backing (excl. refractory and finishing ceramics)   | 69073000 |                              | 0,15     | Cat C (15 years) |
| 690740         | Finishing ceramics (excl. refractory)  | 69074000 |                              | 0,15     | Cat C (15 years) |
| 690911         | Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china (excl. refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)  | 69091100 |                              | 0,15     | Cat C (15 years) |
| 690912         | Ceramic articles having a hardness equivalent to $\geq 9$ on the Mohs scale, for chemical or other technical uses (excl. of porcelain or china, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)   | 69091200 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 690919                | Ceramic wares for chemical or other technical uses (excl. of porcelain or china, articles having a hardness equivalent to $\geq 9$ on the Mohs scale, millstones, polishing stones, grindstones and the like of heading 6804, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)   | 69091900        |                                     | 0,15            | Cat C (15 years)   |
| 690990                | Ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (excl. general-purpose storage vessels for laboratories, containers for shops and household articles)   | 69099000        |                                     | 0,15            | Cat C (15 years)   |
| 691010                | Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures of porcelain or china (excl. soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)  | 69101000        |                                     | 0,15            | Cat C (15 years)   |
| 691090                | Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (excl. of porcelain or china, soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)   | 69109000        |                                     | 0,15            | Cat C (15 years)   |
| 691110                | Tableware and kitchenware, of porcelain or china (excl. ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)   | 69111000        |                                     | 0,15            | Cat C (15 years)   |
| 691190                | Household and toilet articles, of porcelain or china (excl. tableware and kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)                                 | 69119000        |                                     | 0,15            | Cat C (15 years)   |
| 691200                | Tableware, kitchenware, other household articles and toilet articles, of ceramics other than porcelain or china (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal) | 69120000        |                                     | 0,15            | Cat C (15 years)   |
| 691310                | Statuettes and other ornamental articles of porcelain or china, n.e.s.   | 69131000        |                                     | 0,15            | Cat C (15 years)   |
| 691390                | Statuettes and other ornamental ceramic articles, n.e.s. (excl. of porcelain or china)   | 69139000        |                                     | 0,15            | Cat C (15 years)   |
| 691410                | Ceramic articles of porcelain or china, n.e.s.   | 69141000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 691490         | Ceramic articles, n.e.s. (excl. of porcelain or china)  | 69149000 |                              | 0,15     | Cat C (15 years) |
| 700100         | Cullet and other waste and scrap of glass; glass in the mass (excl. glass in the form of powder, granules or flakes)  | 70010000 |                              | 0,15     | Cat C (15 years) |
| 700210         | Glass in balls, unworked (excl. glass microspheres $\leq 1$ mm in diameter, glass balls of the nature of a toy)   | 70021000 |                              | 0,15     | Cat C (15 years) |
| 700220         | Rods of glass, unworked   | 70022000 |                              | 0,15     | Cat C (15 years) |
| 700231         | Tubes of fused quartz or other fused silica, unworked   | 70023100 |                              | 0,15     | Cat C (15 years) |
| 700232         | Tubes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C, unworked (excl. tubes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C) | 70023200 |                              | 0,15     | Cat C (15 years) |
| 700239         | Tubes of glass, unworked (excl. tubes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica)   | 70023900 |                              | 0,15     | Cat C (15 years) |
| 700312         | Cast glass and rolled glass, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked   | 70031200 |                              | 0,15     | Cat C (15 years) |
| 700319         | Cast glass and rolled glass, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer)  | 70031900 |                              | 0,15     | Cat C (15 years) |
| 700320         | Cast glass and rolled glass, in wired sheets, whether or not with absorbent, reflecting or non-reflecting layer, but not otherwise worked   | 70032000 |                              | 0,15     | Cat C (15 years) |
| 700330         | Profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked   | 70033000 |                              | 0,15     | Cat C (15 years) |
| 700420         | Sheets of glass, drawn or blown, coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked   | 70042000 |                              | 0,15     | Cat C (15 years) |
| 700490         | Sheets of glass, drawn or blown, but not otherwise worked (excl. glass coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer)  | 70049000 |                              | 0,15     | Cat C (15 years) |
| 700510         | Float glass and surface ground or polished glass, in sheets, having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (excl. wired glass)  | 70051000 |                              | 0,15     | Cat C (15 years) |

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| 700521         | Float glass and surface ground glass, in sheets, coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, but not otherwise worked (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)   | 70052100 |  | 0,15     | Cat C (15 years) |
| 700529         | Float glass and surface ground and polished glass, in sheets, but not otherwise worked (excl. wired glass or glass coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)                                 | 70052900 |  | 0,15     | Cat C (15 years) |
| 700530         | Float glass and surface ground and polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, wired, but not otherwise worked   | 70053000 |  | 0,15     | Cat C (15 years) |
| 700600         | Sheets or profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, bent, edge-worked, engraved, enamelled or otherwise worked, but not framed or fitted with other materials (excl. safety glass, multiple-walled insulating units of glass, glass in the form of a mirror) | 70060000 |  | 0,15     | Cat C (15 years) |
| 700711         | Toughened "tempered" safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles   | 70071110 | Of a size and shape suitable for incorporation in motor vehicles | 0,2      | Cat C (15 years) |
| 700711         | Toughened "tempered" safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles   | 70071190 | Other  | 0,15     | Cat C (15 years) |
| 700719         | Toughened "tempered" safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)   | 70071900 |  | 0,15     | Cat C (15 years) |
| 700721         | Laminated safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles (excl. multiple-walled insulating units of glass)  | 70072110 | Of a size and shape suitable for incorporation in motor vehicles | 0,2      | Cat C (15 years) |
| 700721         | Laminated safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles (excl. multiple-walled insulating units of glass)  | 70072190 | Other  | 0,15     | Cat C (15 years) |
| 700729         | Laminated safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels or other vehicles, multiple-walled insulating units)  | 70072900 |  | 0,15     | Cat C (15 years) |
| 700800         | Multiple-walled insulating units of glass   | 70080000 |  | 0,15     | Cat C (15 years) |
| 700910         | Rear-view mirrors, whether or not framed, for vehicles  | 70091000 |  | 0,15     | Cat C (15 years) |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 700991                | Glass mirrors, unframed (excl. rear-view mirrors for vehicles, optical mirrors, optically worked, mirrors > 100 years old)  | 70099100        |                                     | 0,15            | Cat C (15 years)   |
| 700992                | Glass mirrors, framed (excl. rear-view mirrors for vehicles, optical mirrors, optically processed, and mirrors of an age of > 100 years)  | 70099200        |                                     | 0,15            | Cat C (15 years)   |
| 701010                | Glass ampoules  | 70101000        |                                     | 0,15            | Cat C (15 years)   |
| 701020                | Stoppers, lids and other closures, of glass   | 70102000        |                                     | 0,15            | Cat C (15 years)   |
| 701090                | Carboys, bottles, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of goods, and preserving jars, of glass (excl. ampoules, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers) | 70109000        |                                     | 0               | Cat A (5 yrs)      |
| 701110                | Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lighting  | 70111000        |                                     | 0,15            | Cat C (15 years)   |
| 701120                | Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for cathode ray tubes  | 70112000        |                                     | 0,15            | Cat C (15 years)   |
| 701190                | Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lamps and the like (excl. cathode ray tubes and for electric lighting)  | 70119000        |                                     | 0,15            | Cat C (15 years)   |
| 701310                | Glassware of glass ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excl. goods of heading 7018, cooking hobs, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)                                    | 70131000        |                                     | 0,15            | Cat C (15 years)   |
| 701322                | Drinking glasses, stemware, of lead crystal   | 70132200        |                                     | 0,15            | Cat C (15 years)   |
| 701328                | Drinking glasses, stemware (excl. of glass ceramics or of lead crystal)   | 70132800        |                                     | 0,15            | Cat C (15 years)   |
| 701333                | Drinking glasses of lead crystal (excl. stemware)   | 70133300        |                                     | 0,15            | Cat C (15 years)   |
| 701337                | Drinking glasses (excl. glasses of glass ceramics or of lead crystal and stemware)  | 70133700        |                                     | 0,15            | Cat C (15 years)   |
| 701341                | Glassware of lead crystal, of a kind used for table or kitchen purposes (excl. articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)  | 70134100        |                                     | 0,15            | Cat C (15 years)   |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 701342                | Glassware for table or kitchen purposes of glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C (excl. glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels) | 70134200        |                                     | 0,15            | Cat C (15 years)   |
| 701349                | Glassware for table or kitchen purposes (excl. glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)   | 70134900        |                                     | 0,15            | Cat C (15 years)   |
| 701391                | Glassware, of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of a kind used for table or kitchen purposes, glassware of glass ceramics or lead crystal, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)  | 70139100        |                                     | 0,15            | Cat C (15 years)   |
| 701399                | Glassware of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of lead crystal or of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)  | 70139900        |                                     | 0,15            | Cat C (15 years)   |
| 701400                | Signalling glassware and optical elements of glass, not optically worked (excl. clock or watch glasses, glasses for non-corrective or corrective spectacles, incl. hollow glass spheres and their segments, for the manufacture of such glasses, microspheres, loose, lighting fittings and parts thereof)  | 70140000        |                                     | 0,15            | Cat C (15 years)   |
| 701510                | Glasses for corrective spectacles, curved, bent, hollowed or the like, but not optically worked (excl. flat glass for such purposes)  | 70151000        |                                     | 0,15            | Cat C (15 years)   |
| 701590                | Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, but not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses incl. glasses for corrective spectacles (excl. flat glass for such purposes and glasses for corrective spectacles)          | 70159000        |                                     | 0,15            | Cat C (15 years)   |
| 701610                | Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes (excl. finished panels and other finished decorative motifs, made from glass cubes for mosaics)   | 70161000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 701690                | Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, for building or construction purposes (excl. laminated safety glass and multiple-walled insulating units of glass); leaded lights and the like, multicellular or foam glass in blocks, panels, plates, shells or similar forms (excl. glass cubes and other glass smallwares for mosaics or similar decorative purposes) | 70169000        |                                     | 0,15            | Cat C (15 years)   |
| 701710                | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica (excl. containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)   | 70171000        |                                     | 0,15            | Cat C (15 years)   |
| 701720                | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C (excl. glass of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)   | 70172000        |                                     | 0,15            | Cat C (15 years)   |
| 701790                | Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated (excl. glass having a linear coefficient of expansion $\leq 5 \times 10^{-6}$ per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)   | 70179000        |                                     | 0,15            | Cat C (15 years)   |
| 701810                | Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof (excl. imitation jewellery); glass eyes (excl. prosthetic articles); statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery); glass microspheres with a diameter of $\leq 1$ mm  | 70181000        |                                     | 0,2             | Cat C (15 years)   |
| 701820                | Glass microspheres $\leq 1$ mm in diameter  | 70182000        |                                     | 0,2             | Cat C (15 years)   |
| 701890                | Glass eyes (excl. prosthetic articles); articles of glass beads, or of imitation pearls, imitation precious or semi-precious stones, statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery)  | 70189000        |                                     | 0,15            | Cat C (15 years)   |
| 701911                | Glass fibre threads "chopped strands", cut into lengths $\leq 50$ mm  | 70191100        |                                     | 0,15            | Cat C (15 years)   |
| 701912                | Rovings of glass fibres   | 70191200        |                                     | 0,15            | Cat C (15 years)   |
| 701919                | Glass staple fibres, yarn of glass fibres and filaments (excl. yarn in chopped strands of a length of $\leq 50$ mm, and rovings)  | 70191900        |                                     | 0,15            | Cat C (15 years)   |

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| 701931         | Mats of irregularly laminated glass fibres  | 70193100 |                              | 0,15     | Cat C (15 years) |
| 701932         | Thin sheets "voiles" of irregularly laminated glass fibres  | 70193200 |                              | 0,15     | Cat C (15 years) |
| 701939         | Webs, mattresses, boards and similar nonwoven products, of glass fibres (excl. mats and thin sheets "voiles")   | 70193900 |                              | 0,15     | Cat C (15 years) |
| 701940         | Woven fabrics of glass fibres made from rovings   | 70194000 |                              | 0,15     | Cat C (15 years) |
| 701951         | Woven fabrics, incl. narrow fabrics, of glass, of a width of $\leq 30$ cm (excl. rovings)   | 70195100 |                              | 0,15     | Cat C (15 years) |
| 701952         | Woven fabrics, incl. narrow fabrics, of glass filaments, of width of $> 30$ cm, plain weave, weighing $< 250$ g/m <sup>2</sup> , made of yarn of a linear density of $\leq 136$ tex per single yarn (excl. fabrics made from rovings)   | 70195200 |                              | 0,15     | Cat C (15 years) |
| 701959         | Woven fabrics, incl. narrow fabrics, of glass fibres, of a width of $> 30$ cm (excl. plain weave, weighing $< 250$ g/m <sup>2</sup> , of a linear density of $\leq 136$ tex per single yarn, and fabrics made from rovings)   | 70195900 |                              | 0,15     | Cat C (15 years) |
| 701990         | Glass fibres, incl. glass wool, and articles thereof (excl. staple fibres, rovings, yarn, chopped strands, woven fabrics, incl. narrow fabrics, thin sheets "voiles", webs, mats, mattresses and boards and similar nonwoven products, mineral wool and articles thereof, electrical insulators or parts thereof, optical fibres, fibre bundles or cable, brushes of glass fibres, and dolls' wigs) | 70199000 |                              | 0,15     | Cat C (15 years) |
| 702000         | Articles of glass, n.e.s.   | 70200000 |                              | 0,15     | Cat C (15 years) |
| 710110         | Pearls, natural, whether or not worked or graded, but not strung, mounted or set, natural pearls, temporarily strung for convenience of transport (excl. mother-of-pearl)   | 71011000 |                              | 0,2      | Cat C (15 years) |
| 710121         | Cultured pearls, unworked, whether or not graded  | 71012100 |                              | 0,2      | Cat C (15 years) |
| 710122         | Cultured pearls, worked, whether or not graded, but not strung, mounted or set, worked cultured pearls, temporarily strung for convenience of transport   | 71012200 |                              | 0,2      | Cat C (15 years) |
| 710210         | Diamonds, unsorted  | 71021000 |                              | 0,2      | Cat C (15 years) |
| 710221         | Industrial diamonds unworked or simply sawn, cleaved or bruted  | 71022100 |                              | 0,2      | Cat C (15 years) |
| 710229         | Industrial diamonds, worked, but not mounted or set (excl. unmounted stones for pick-up styluses, stones suitable for use as parts of meters, measuring instruments or other articles of chapter 90)  | 71022900 |                              | 0,2      | Cat C (15 years) |

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| 710231                | Non-industrial diamonds unworked or simply sawn, cleaved or bruted (excl. industrial diamonds)  | 71023100        |                                     | 0,2             | Cat C (15 years)   |
| 710239                | Diamonds, worked, but not mounted or set (excl. industrial diamonds)  | 71023900        |                                     | 0,2             | Cat C (15 years)   |
| 710310                | Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped, whether or not graded (excl. diamonds and imitation precious stones and semi-precious stones)  | 71031000        |                                     | 0,2             | Cat C (15 years)   |
| 710391                | Rubies, sapphires and emeralds, worked, whether or not graded, but not strung, mounted or set, rubies, sapphires and emeralds, worked, ungraded, temporarily strung for convenience of transport (excl. rubies, sapphires and emeralds, simply sawn or roughly shaped, imitation precious stones and semi-precious stones)  | 71039100        |                                     | 0,2             | Cat C (15 years)   |
| 710399                | Precious and semi-precious stones, worked, whether or not graded, but not strung, mounted or set, precious and semi-precious stones, worked, ungraded, temporarily strung for convenience of transport (excl. precious and semi-precious stones, simply sawn or roughly shaped, diamonds, rubies, sapphires and emeralds, imitation precious stones and semi-precious stones) | 71039900        |                                     | 0,2             | Cat C (15 years)   |
| 710410                | Quartz, piezoelectric, of synthetic or reconstructed stone whether or not worked or graded, but not mounted or set  | 71041000        |                                     | 0,2             | Cat C (15 years)   |
| 710420                | Precious and semi-precious stones, synthetic or reconstructed, unworked or simply sawn or roughly shaped, whether or not graded (excl. piezoelectric quartz)  | 71042000        |                                     | 0,2             | Cat C (15 years)   |
| 710490                | Precious and semi-precious stones, synthetic or reconstructed, worked, whether or not graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport (excl. stones simply sawn or roughly shaped, piezoelectric quartz)   | 71049000        |                                     | 0,2             | Cat C (15 years)   |
| 710510                | Dust and powder of diamonds, incl. synthetic diamonds   | 71051000        |                                     | 0,2             | Cat C (15 years)   |
| 710590                | Dust and powder of natural or synthetic precious or semi-precious stones (excl. dust and powder of diamonds)  | 71059000        |                                     | 0,2             | Cat C (15 years)   |
| 710610                | Powder of silver, incl. silver plated with gold or platinum   | 71061000        |                                     | 0,2             | Cat C (15 years)   |
| 710691                | Silver, incl. silver plated with gold or platinum, unwrought (excl. silver in powder form)  | 71069100        |                                     | 0,2             | Cat C (15 years)   |
| 710692                | Silver, incl. silver plated with gold or platinum, semi-manufactured  | 71069200        |                                     | 0,2             | Cat C (15 years)   |

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| 710700                | Base metals clad with silver, not further worked than semi-manufactured   | 71070000        |                                     | 0,2             | Cat C (15 years)   |
| 710811                | Gold, incl. gold plated with platinum, for non-monetary purposes  | 71081100        |                                     | 0,2             | Cat C (15 years)   |
| 710812                | Gold, incl. gold plated with platinum, unwrought, for non-monetary purposes (excl. gold in powder form)   | 71081200        |                                     | 0,2             | Cat C (15 years)   |
| 710813                | Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes  | 71081300        |                                     | 0,2             | Cat C (15 years)   |
| 710820                | Monetary gold   | 71082000        |                                     | 0,2             | Cat C (15 years)   |
| 710900                | Base metals or silver, clad with gold, not further worked than semi-manufactured  | 71090000        |                                     | 0,2             | Cat C (15 years)   |
| 711011                | Platinum, unwrought or in powder form   | 71101100        |                                     | 0,2             | Cat C (15 years)   |
| 711019                | Platinum, in semi-manufactured forms  | 71101900        |                                     | 0,2             | Cat C (15 years)   |
| 711021                | Palladium, unwrought or in powder form  | 71102100        |                                     | 0,2             | Cat C (15 years)   |
| 711029                | Palladium in semi-manufactured forms  | 71102900        |                                     | 0,2             | Cat C (15 years)   |
| 711031                | Rhodium, unwrought or in powder form  | 71103100        |                                     | 0,2             | Cat C (15 years)   |
| 711039                | Rhodium in semi-manufactured forms  | 71103900        |                                     | 0,2             | Cat C (15 years)   |
| 711041                | Iridium, osmium and ruthenium, unwrought or in powder form  | 71104100        |                                     | 0,2             | Cat C (15 years)   |
| 711049                | Iridium, osmium and ruthenium, in semi-manufactured forms   | 71104900        |                                     | 0,2             | Cat C (15 years)   |
| 711100                | Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured  | 71110000        |                                     | 0,2             | Cat C (15 years)   |
| 711230                | Ash containing precious metal or precious-metal compounds   | 71123000        |                                     | 0,2             | Cat C (15 years)   |
| 711291                | Waste and scrap of gold, incl. metal clad with gold, and other waste and scrap containing gold or gold compounds, of a kind used principally for the recovery of precious metal (excl. ash containing gold or gold compounds, waste and scrap of gold melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals) | 71129100        |                                     | 0,2             | Cat C (15 years)   |

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| 711292                | Waste and scrap of platinum, incl. metal clad with platinum, and other waste and scrap containing platinum or platinum compounds, of a kind used principally for the recovery of precious metal (excl. ash containing platinum or platinum compounds, waste and scrap of platinum melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals) | 71129200        |                                     | 0,2             | Cat C (15 years)   |
| 711299                | Waste and scrap of silver, incl. metal clad with silver, and other waste and scrap containing silver or silver compounds, of a kind used principally for the recovery of precious metal (excl. ash, and waste and scrap of precious metals melted down into unworked blocks, ingots or similar forms)   | 71129900        |                                     | 0,2             | Cat C (15 years)   |
| 711311                | Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal (excl. articles > 100 years old)  | 71131100        |                                     | 0,2             | Cat C (15 years)   |
| 711319                | Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)  | 71131900        |                                     | 0,2             | Cat C (15 years)   |
| 711320                | Articles of jewellery and parts thereof, of base metal clad with precious metal (excl. articles > 100 years old)  | 71132000        |                                     | 0,2             | Cat C (15 years)   |
| 711411                | Articles of goldsmiths' or silversmiths' wares or parts thereof, of silver, whether or not plated or clad with other precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)  | 71141100        |                                     | 0,2             | Cat C (15 years)   |
| 711419                | Articles of goldsmiths' or silversmiths' wares or parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. jewellery, watch- and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)   | 71141900        |                                     | 0,2             | Cat C (15 years)   |
| 711420                | Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)   | 71142000        |                                     | 0,2             | Cat C (15 years)   |
| 711510                | Catalysts in the form of wire cloth or grill, of platinum   | 71151000        |                                     | 0,2             | Cat C (15 years)   |
| 711590                | Articles of precious metal or of metal clad with precious metal, n.e.s.   | 71159000        |                                     | 0,2             | Cat C (15 years)   |
| 711610                | Articles of natural or cultured pearls, n.e.s.  | 71161000        |                                     | 0,2             | Cat C (15 years)   |
| 711620                | Articles of precious or semi-precious stones "natural, synthetic or reconstructed", n.e.s.  | 71162000        |                                     | 0,2             | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 711711         | Cuff links and studs, of base metal, whether or not clad with silver, gold or platinum   | 71171100 |                              | 0,2      | Cat C (15 years) |
| 711719         | Imitation jewellery, of base metal, whether or not plated with precious metal (excl. cuff links and studs)                       | 71171900 |                              | 0,2      | Cat C (15 years) |
| 711790         | Imitation jewellery (excl. jewellery, of base metal, whether or not clad with silver, gold or platinum)                          | 71179000 |                              | 0,2      | Cat C (15 years) |
| 711810         | Coin (excl. legal tender, gold coins, medals, jewellery made from coins, collectors' items of numismatic value, waste and scrap) | 71181000 |                              | 0        | Cat A (5 yrs)    |
| 711890         | Coin of legal tender   | 71189000 |                              | 0        | Cat A (5 yrs)    |
| 720110         | Non-alloy pig iron in pigs, blocks or other primary forms, containing, by weight, <= 0,5% of phosphorous                         | 72011000 |                              | 0,15     | Cat C (15 years) |
| 720120         | Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight >= 0,5% phosphorus                               | 72012000 |                              | 0,15     | Cat C (15 years) |
| 720150         | Alloy pig iron and spiegeleisen, in pigs, blocks or other primary forms  | 72015000 |                              | 0,15     | Cat C (15 years) |
| 720211         | Ferro-manganese, containing by weight > 2% of carbon   | 72021100 |                              | 0,15     | Cat C (15 years) |
| 720219         | Ferro-manganese, containing by weight <= 2% carbon   | 72021900 |                              | 0,15     | Cat C (15 years) |
| 720221         | Ferro-silicon, containing by weight > 55% of silicon   | 72022100 |                              | 0,15     | Cat C (15 years) |
| 720229         | Ferro-silicon, containing by weight <= 55% silicon   | 72022900 |                              | 0,15     | Cat C (15 years) |
| 720230         | Ferro-silico-manganese   | 72023000 |                              | 0,15     | Cat C (15 years) |
| 720241         | Ferro-chromium, containing by weight > 4% of carbon  | 72024100 |                              | 0,15     | Cat C (15 years) |
| 720249         | Ferro-chromium, containing by weight <= 4% of carbon   | 72024900 |                              | 0,15     | Cat C (15 years) |
| 720250         | Ferro-silico-chromium  | 72025000 |                              | 0,15     | Cat C (15 years) |
| 720260         | Ferro-nickel   | 72026000 |                              | 0,15     | Cat C (15 years) |
| 720270         | Ferro-molybdenum   | 72027000 |                              | 0,15     | Cat C (15 years) |
| 720280         | Ferro-tungsten and ferro-silico-tungsten   | 72028000 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 720291         | Ferro-titanium and ferro-silico-titanium   | 72029100 |                              | 0,15     | Cat C (15 years) |
| 720292         | Ferro-vanadium   | 72029200 |                              | 0,15     | Cat C (15 years) |
| 720293         | Ferro-niobium  | 72029300 |                              | 0,15     | Cat C (15 years) |
| 720299         | Ferro-alloys (excl. ferro-manganese, ferro-silicon, ferro-silico-manganese, ferro-chromium, ferro-silico-chromium, ferro-nickel, ferro-molybdenum, ferro-tungsten, ferro-silico-tungsten, ferro-titanium, ferro-silico-titanium, ferro-vanadium and ferro-niobium)   | 72029900 |                              | 0,15     | Cat C (15 years) |
| 720310         | Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or similar forms  | 72031000 |                              | 0,15     | Cat C (15 years) |
| 720390         | Spongy ferrous products, obtained from molten pig iron by atomisation, iron of a purity of $\geq 99,94\%$ , in lumps, pellets or similar forms   | 72039000 |                              | 0,15     | Cat C (15 years) |
| 720410         | Waste and scrap, of cast iron (excl. radioactive)  | 72041000 |                              | 0,15     | Cat C (15 years) |
| 720421         | Waste and scrap of stainless steel (excl. radioactive, and waste and scrap of batteries and electric accumulators)   | 72042100 |                              | 0,15     | Cat C (15 years) |
| 720429         | Waste and scrap of alloy steel (excl. stainless steel, and waste and scrap, radioactive, or waste and scrap from batteries and electric accumulators)  | 72042900 |                              | 0,15     | Cat C (15 years) |
| 720430         | Waste and scrap of tinned iron or steel (excl. radioactive, and waste and scrap of batteries and electric accumulators)  | 72043000 |                              | 0,15     | Cat C (15 years) |
| 720441         | Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings of iron or steel, whether or not in bundles (excl. those of cast iron, alloy steel or tinned iron or steel)  | 72044100 |                              | 0,15     | Cat C (15 years) |
| 720449         | Waste and scrap of iron or steel (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators) | 72044900 |                              | 0,15     | Cat C (15 years) |
| 720450         | Remelting scrap ingots of iron or steel (excl. products whose chemical composition conforms to the definitions of pig iron, spiegeleisen, or ferro-alloys)   | 72045000 |                              | 0,15     | Cat C (15 years) |
| 720510         | Granules, of pig iron, spiegeleisen, iron or steel (excl. granules of ferro-alloys, turnings and filings of iron or steel, certain small calibre items, defective balls for ball-bearings)   | 72051000 |                              | 0,15     | Cat C (15 years) |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 720521         | Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")  | 72052100 |                              | 0,15     | Cat C (15 years) |
| 720529         | Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")  | 72052900 |                              | 0,15     | Cat C (15 years) |
| 720610         | Ingots, of iron and non-alloy steel (excl. remelted scrap ingots, continuous cast products, iron of heading 7203)  | 72061000 |                              | 0,15     | Cat C (15 years) |
| 720690         | Iron and non-alloy steel, in puddled bars or other primary forms (excl. ingots, remelted scrap ingots, continuous cast products, iron of heading 7203)   | 72069000 |                              | 0,15     | Cat C (15 years) |
| 720711         | Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of square or rectangular cross-section, the width measuring < twice the thickness  | 72071100 |                              | 0,15     | Cat C (15 years) |
| 720712         | Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of rectangular "other than square" cross-section, the width measuring >= twice the thickness                             | 72071200 |                              | 0,15     | Cat C (15 years) |
| 720719         | Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of circular cross-section, or of a cross-section other than square or rectangular  | 72071900 |                              | 0,15     | Cat C (15 years) |
| 720720         | Semi-finished products of iron or non-alloy steel containing, by weight, >= 0,25% of carbon  | 72072000 |                              | 0,15     | Cat C (15 years) |
| 720810         | Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process                       | 72081000 |                              | 0,15     | Cat C (15 years) |
| 720825         | Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 4,75 mm, pickled, without patterns in relief                 | 72082500 |                              | 0,15     | Cat C (15 years) |
| 720826         | Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 3 mm but < 4,75 mm, pickled, without patterns in relief      | 72082600 |                              | 0,15     | Cat C (15 years) |
| 720827         | Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, pickled, without patterns in relief                     | 72082700 |                              | 0,15     | Cat C (15 years) |
| 720836         | Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 10 mm, not pickled, without patterns in relief               | 72083600 |                              | 0,15     | Cat C (15 years) |
| 720837         | Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 4,75 mm but < 10 mm, not pickled, without patterns in relief | 72083700 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 720838         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 3$ mm but $< 4,75$ mm, not pickled, without patterns in relief | 72083800 |                              | 0,15     | Cat C (15 years) |
| 720839         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $< 3$ mm, not pickled, without patterns in relief                    | 72083900 |                              | 0,15     | Cat C (15 years) |
| 720840         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process                        | 72084000 |                              | 0,15     | Cat C (15 years) |
| 720851         | Flat-rolled products of iron or non-alloy steel, of a width $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $> 10$ mm, without patterns in relief                               | 72085100 |                              | 0,15     | Cat C (15 years) |
| 720852         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm but $\leq 10$ mm, without patterns in relief      | 72085200 |                              | 0,15     | Cat C (15 years) |
| 720853         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $\geq 3$ mm but $< 4,75$ mm, without patterns in relief          | 72085300 |                              | 0,15     | Cat C (15 years) |
| 720854         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of $< 3$ mm, without patterns in relief                             | 72085400 |                              | 0,15     | Cat C (15 years) |
| 720890         | Flat-rolled products of iron or steel, of a width $\geq 600$ mm, hot-rolled and further worked, but not clad, plated or coated  | 72089000 |                              | 0,15     | Cat C (15 years) |
| 720915         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 3$ mm  | 72091500 |                              | 0,15     | Cat C (15 years) |
| 720916         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $> 1$ mm but $< 3$ mm                                | 72091600 |                              | 0,15     | Cat C (15 years) |
| 720917         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but $\leq 1$ mm                        | 72091700 |                              | 0,15     | Cat C (15 years) |
| 720918         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $< 0,5$ mm   | 72091800 |                              | 0,15     | Cat C (15 years) |
| 720925         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 3$ mm                                      | 72092500 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 720926         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $> 1$ mm but $< 3$ mm                     | 72092600 |                              | 0,15     | Cat C (15 years) |
| 720927         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $\geq 0,5$ mm but $\leq 1$ mm             | 72092700 |                              | 0,15     | Cat C (15 years) |
| 720928         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of $< 0,5$ mm                                | 72092800 |                              | 0,15     | Cat C (15 years) |
| 720990         | Flat-rolled products of iron or steel, of a width of $\geq 600$ mm, cold-rolled "cold-reduced", and further worked, but not clad, plated or coated   | 72099000 |                              | 0,15     | Cat C (15 years) |
| 721011         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of $\geq 0,5$ mm  | 72101100 |                              | 0,15     | Cat C (15 years) |
| 721012         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of $< 0,5$ mm   | 72101200 |                              | 0,15     | Cat C (15 years) |
| 721020         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with lead, incl.terne- plate  | 72102000 |                              | 0,15     | Cat C (15 years) |
| 721030         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc  | 72103000 |                              | 0,15     | Cat C (15 years) |
| 721041         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)     | 72104100 |                              | 0,15     | Cat E (excl.)    |
| 721049         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", not corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc) | 72104900 |                              | 0,15     | Cat C (15 years) |
| 721050         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium oxides or with chromium and chromium oxides                     | 72105000 |                              | 0,15     | Cat C (15 years) |
| 721061         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium-zinc alloys  | 72106100 |                              | 0,15     | Cat C (15 years) |
| 721069         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)   | 72106900 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 721070         | Flat products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or coated with plastics  | 72107000 |                              | 0,15     | Cat C (15 years) |
| 721090         | Flat-rolled products of iron or non-alloy steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced", clad, plated or coated (excl. tinned, plated or coated with lead, zinc, chromium oxides, chromium and chromium oxides, or aluminium, painted, varnished or coated with plastics) | 72109000 |                              | 0,15     | Cat C (15 years) |
| 721113         | Flat-rolled products of iron or non-alloy steel, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a width of $> 150$ mm but $< 600$ mm and a thickness of $\geq 4$ mm, not in coils, without patterns in relief, commonly known as "wide flats"                   | 72111300 |                              | 0,15     | Cat C (15 years) |
| 721114         | Flat-rolled products of iron or non-alloy steel, of a width $< 600$ mm, not further worked than hot-rolled, not clad, plated or coated, of a thickness of $\geq 4,75$ mm (excl. "wide flats")  | 72111400 |                              | 0,15     | Cat C (15 years) |
| 721119         | Flat-rolled products of iron or non-alloy steel, of a width $< 600$ mm, simply hot-rolled, not clad, plated or coated, of a thickness $< 4,75$ mm (excl. "wide flats")   | 72111900 |                              | 0,15     | Cat C (15 years) |
| 721123         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight $< 0,25\%$ of carbon  | 72112300 |                              | 0,15     | Cat C (15 years) |
| 721129         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight $\geq 0,25\%$ of carbon   | 72112900 |                              | 0,15     | Cat C (15 years) |
| 721190         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked, but not clad, plated or coated   | 72119000 |                              | 0,15     | Cat C (15 years) |
| 721210         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned  | 72121000 |                              | 0,15     | Cat C (15 years) |
| 721220         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc   | 72122000 |                              | 0,15     | Cat C (15 years) |
| 721230         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", tinned (excl. electrolytically plated or coated with zinc)  | 72123000 |                              | 0,15     | Cat C (15 years) |
| 721240         | Flat-rolled products of iron or non-alloy steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or coated with plastics  | 72124000 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 721250                | Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated (excl. tinned, plated or coated with zinc, painted, varnished or coated with plastics)  | 72125000        |                                     | 0,15            | Cat C (15 years)   |
| 721260                | Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced", clad   | 72126000        |                                     | 0,15            | Cat C (15 years)   |
| 721310                | Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process  | 72131000        |                                     | 0,15            | Cat C (15 years)   |
| 721320                | Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy free-cutting steel (excl. bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process)   | 72132000        |                                     | 0,15            | Cat C (15 years)   |
| 721391                | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring < 14 mm in diameter (excl. bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)                            | 72139100        |                                     | 0,15            | Cat C (15 years)   |
| 721399                | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel (excl. products of circular cross-section measuring < 14 mm in diameter, bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)                   | 72139900        |                                     | 0,15            | Cat C (15 years)   |
| 721410                | Bars and rods, of iron or non-alloy steel, not further worked than forged (excl. in irregularly wound coils)  | 72141000        |                                     | 0,15            | Cat C (15 years)   |
| 721420                | Bars and rods, of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process   | 72142000        |                                     | 0,15            | Cat C (15 years)   |
| 721430                | Bars and rods, of non-alloy free-cutting steel, not further worked than hot-rolled, hot-drawn or hot-extruded (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling)   | 72143000        |                                     | 0,15            | Cat C (15 years)   |
| 721491                | Bars and rods, of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of rectangular "other than square" cross-section (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling and free-cutting steel) | 72149100        |                                     | 0,15            | Cat C (15 years)   |
| 721499                | Bars and rods, of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded (excl. of rectangular [other than square] cross-section and those containing indentations, ribs, grooves or other deformations produced during the rolling process, and of non-alloy free-cutting steel)                        | 72149900        |                                     | 0,15            | Cat C (15 years)   |
| 721510                | Bars and rods, of non-alloy free-cutting steel, not further worked than cold-formed or cold-finished  | 72151000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 721550                | Bars and rods, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. of free-cutting steel)   | 72155000        |                                     | 0,15            | Cat C (15 years)   |
| 721590                | Bars or rods, of iron or non-alloy steel, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s.  | 72159000        |                                     | 0,15            | Cat C (15 years)   |
| 721610                | U, I or H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm  | 72161000        |                                     | 0,15            | Cat C (15 years)   |
| 721621                | L sections of iron or non-alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of < 80 mm   | 72162100        |                                     | 0,15            | Cat C (15 years)   |
| 721622                | T sections of iron or non-alloy steel, not further worked than hot-rolled, hot- drawn or extruded, of a height of < 80 mm   | 72162200        |                                     | 0,15            | Cat C (15 years)   |
| 721631                | U sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm  | 72163100        |                                     | 0,15            | Cat C (15 years)   |
| 721632                | I sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm  | 72163200        |                                     | 0,15            | Cat C (15 years)   |
| 721633                | H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm  | 72163300        |                                     | 0,15            | Cat C (15 years)   |
| 721640                | L sections of iron or non-alloy steel, not further worked than hot-rolled, hot- drawn or hot-extruded, of a height >= 80 mm   | 72164000        |                                     | 0,15            | Cat C (15 years)   |
| 721650                | Sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded (excl. U, I, H, L or T sections)   | 72165000        |                                     | 0,15            | Cat E (excl.)      |
| 721661                | Angles, shapes and sections, of iron or non-alloy steel, from flat-rolled products simply cold-formed or cold-finished (excl. profiled sheet)   | 72166100        |                                     | 0,15            | Cat C (15 years)   |
| 721669                | Angles, shapes and sections, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. profiled sheet)  | 72166900        |                                     | 0,15            | Cat C (15 years)   |
| 721691                | Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold- finished from flat-rolled products and further worked   | 72169100        |                                     | 0,15            | Cat C (15 years)   |
| 721699                | Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold- finished and further worked, or hot-forged, or hot-formed by other means and further worked, n.e.s. (excl. from flat-rolled products) | 72169900        |                                     | 0,15            | Cat C (15 years)   |
| 721710                | Wire of iron or non-alloy steel, in coils, not plated or coated, whether or not polished (excl. bars and rods)  | 72171000        |                                     | 0,15            | Cat C (15 years)   |
| 721720                | Wire of iron or non-alloy steel, in coils, plated or coated with zinc (excl. bars and rods)   | 72172000        |                                     | 0,15            | Cat C (15 years)   |
| 721730                | Wire of iron or non-alloy steel, in coils, plated or coated with base metals (excl. plated or coated with zinc, and bars and rods)  | 72173000        |                                     | 0,15            | Cat C (15 years)   |
| 721790                | Wire of iron or non-alloy steel, in coils, plated or coated (excl. plated or coated with base metals, and bars and rods)  | 72179000        |                                     | 0,15            | Cat C (15 years)   |

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| 721810         | Steel, stainless, in ingots and other primary forms (excl. waste and scrap in ingot form, and products obtained by continuous casting)                                    | 72181000 |                              | 0,15     | Cat E (excl.)    |
| 721891         | Semi-finished products of stainless steel, of rectangular "other than square" cross-section   | 72189100 |                              | 0,15     | Cat C (15 years) |
| 721899         | Semi-finished products of stainless steel (excl. of rectangular [other than square] cross-section)  | 72189900 |                              | 0,15     | Cat C (15 years) |
| 721911         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $> 10$ mm                           | 72191100 |                              | 0,15     | Cat E (excl.)    |
| 721912         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 4,75$ mm and $\leq 10$ mm     | 72191200 |                              | 0,15     | Cat C (15 years) |
| 721913         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $\geq 3$ mm and $< 4,75$ mm         | 72191300 |                              | 0,15     | Cat C (15 years) |
| 721914         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils, of a thickness of $< 3$ mm                            | 72191400 |                              | 0,15     | Cat C (15 years) |
| 721921         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $> 10$ mm                       | 72192100 |                              | 0,15     | Cat C (15 years) |
| 721922         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 4,75$ mm and $\leq 10$ mm | 72192200 |                              | 0,15     | Cat C (15 years) |
| 721923         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $\geq 3$ mm and $< 4,75$ mm     | 72192300 |                              | 0,15     | Cat C (15 years) |
| 721924         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils, of a thickness of $< 3$ mm                        | 72192400 |                              | 0,15     | Cat C (15 years) |
| 721931         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 4,75$ mm                | 72193100 |                              | 0,15     | Cat C (15 years) |
| 721932         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 3$ mm but $< 4,75$ mm   | 72193200 |                              | 0,15     | Cat C (15 years) |
| 721933         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $> 1$ mm but $< 3$ mm         | 72193300 |                              | 0,15     | Cat C (15 years) |
| 721934         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $\geq 0,5$ mm but $\leq 1$ mm | 72193400 |                              | 0,15     | Cat C (15 years) |
| 721935         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced", of a thickness of $< 0,5$ mm                    | 72193500 |                              | 0,15     | Cat C (15 years) |

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| 721990         | Flat-rolled products of stainless steel, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked  | 72199000 |                              | 0,15     | Cat C (15 years) |
| 722011         | Flat-rolled products of stainless steel, of a width of $< 600$ mm, not further worked than hot-rolled, of a thickness of $\geq 4,75$ mm  | 72201100 |                              | 0,15     | Cat E (excl.)    |
| 722012         | Flat-rolled products of stainless steel, of a width of $< 600$ mm, not further worked than hot-rolled, of a thickness of $< 4,75$ mm   | 72201200 |                              | 0,15     | Cat C (15 years) |
| 722020         | Flat-rolled products of stainless steel, of a width of $< 600$ mm, not further worked than cold-rolled "cold-reduced"  | 72202000 |                              | 0,15     | Cat C (15 years) |
| 722090         | Flat-rolled products of stainless steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked   | 72209000 |                              | 0,15     | Cat C (15 years) |
| 722100         | Bars and rods of stainless steel, hot-rolled, in irregularly wound coils   | 72210000 |                              | 0,15     | Cat C (15 years) |
| 722211         | Bars and rods of stainless steel, only hot-rolled, only hot-drawn or only hot-extruded, of circular cross-section  | 72221100 |                              | 0,15     | Cat E (excl.)    |
| 722219         | Bars and rods of stainless steel, only hot-rolled, only hot-drawn or only extruded (excl. of circular cross-section)   | 72221900 |                              | 0,15     | Cat C (15 years) |
| 722220         | Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished   | 72222000 |                              | 0,15     | Cat E (excl.)    |
| 722230         | Other bars and rods of stainless steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s. | 72223000 |                              | 0,15     | Cat E (excl.)    |
| 722240         | Angles, shapes and sections of stainless steel, n.e.s.   | 72224000 |                              | 0,15     | Cat C (15 years) |
| 722300         | Wire of stainless steel, in coils (excl. bars and rods)  | 72230000 |                              | 0,2      | Cat C (15 years) |
| 722410         | Steel, alloy, other than stainless, in ingots or other primary forms (excl. waste and scrap in ingot form, and products obtained by continuous casting)  | 72241000 |                              | 0,15     | Cat E (excl.)    |
| 722490         | Semi-finished products of alloy steel other than stainless   | 72249000 |                              | 0,15     | Cat C (15 years) |
| 722511         | Flat-rolled products of silicon-electrical steel, of a width of $\geq 600$ mm, grain-oriented  | 72251100 |                              | 0,15     | Cat C (15 years) |
| 722519         | Flat-rolled products of silicon-electrical steel, of a width of $\geq 600$ mm, non-grain-oriented  | 72251900 |                              | 0,15     | Cat C (15 years) |
| 722530         | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, not further worked than hot-rolled, in coils (excl. products of silicon-electrical steel)               | 72253000 |                              | 0,15     | Cat C (15 years) |



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| 722540                | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, not further worked than hot-rolled, not in coils (excl. products of silicon-electrical steel)  | 72254000        |                                     | 0,15            | Cat C (15 years)   |
| 722550                | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, not further worked than cold-rolled "cold-reduced" (excl. products of silicon-electrical steel)  | 72255000        |                                     | 0,15            | Cat C (15 years)   |
| 722591                | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of silicon-electrical steel)                      | 72259100        |                                     | 0,15            | Cat C (15 years)   |
| 722592                | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated and products of silicon-electrical steel) | 72259200        |                                     | 0,15            | Cat C (15 years)   |
| 722599                | Flat-rolled products of alloy steel other than stainless, of a width of $\geq 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc and products of silicon-electrical steel)                    | 72259900        |                                     | 0,15            | Cat C (15 years)   |
| 722611                | Flat-rolled products of silicon-electrical steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", grain-oriented  | 72261100        |                                     | 0,15            | Cat E (excl.)      |
| 722619                | Flat-rolled products of silicon-electrical steel, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced", not grain-oriented  | 72261900        |                                     | 0,15            | Cat C (15 years)   |
| 722620                | Flat-rolled products of high-speed steel, of a width of $\leq 600$ mm, hot-rolled or cold-rolled "cold-reduced"   | 72262000        |                                     | 0,15            | Cat C (15 years)   |
| 722691                | Flat-rolled products of alloy steel other than stainless, of a width of $< 600$ mm, not further worked than hot-rolled (excl. products of high-speed steel or silicon-electrical steel)   | 72269100        |                                     | 0,15            | Cat C (15 years)   |
| 722692                | Flat-rolled products of alloy steel other than stainless, of a width of $< 600$ mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)   | 72269200        |                                     | 0,15            | Cat C (15 years)   |
| 722699                | Flat-rolled products of alloy steel other than stainless, of a width of $< 600$ mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. products of high-speed steel or silicon-electrical steel)                                  | 72269900        |                                     | 0,15            | Cat C (15 years)   |
| 722710                | Bars and rods of high-speed steel, hot-rolled, in irregularly wound coils   | 72271000        |                                     | 0,15            | Cat E (excl.)      |
| 722720                | Bars and rods of silico-manganese steel, hot-rolled, in irregularly wound coils   | 72272000        |                                     | 0,15            | Cat C (15 years)   |
| 722790                | Bars and rods of alloy steel other than stainless, hot-rolled, in irregularly wound coils (excl. products of high-speed steel or silicon-electrical steel)  | 72279000        |                                     | 0,15            | Cat C (15 years)   |
| 722810                | Bars and rods of high-speed steel (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)  | 72281000        |                                     | 0,15            | Cat E (excl.)      |

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| 722820         | Bars and rods of silico-manganese steel (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)   | 72282000 |                              | 0,15     | Cat C (15 years) |
| 722830         | Bars and rods of alloy steel other than stainless, not further worked than hot-rolled, hot-drawn or extruded (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)                                | 72283000 |                              | 0,15     | Cat C (15 years) |
| 722840         | Bars and rods of alloy steel other than stainless, not further worked than forged (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)   | 72284000 |                              | 0,15     | Cat C (15 years) |
| 722850         | Bars and rods of alloy steel other than stainless, not further worked than cold-formed or cold-finished (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)                                     | 72285000 |                              | 0,15     | Cat C (15 years) |
| 722860         | Bars and rods of alloy steel other than stainless, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s. (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils) | 72286000 |                              | 0,15     | Cat E (excl.)    |
| 722870         | Angles, shapes and sections of alloy steel other than stainless, n.e.s.  | 72287000 |                              | 0,15     | Cat C (15 years) |
| 722880         | Hollow drill bars and rods, of alloy or non-alloy steel  | 72288000 |                              | 0,15     | Cat C (15 years) |
| 722920         | Wire of silico-manganese steel, in coils (excl. bars and rods)   | 72292000 |                              | 0,2      | Cat C (15 years) |
| 722990         | Wire of alloy steel other than stainless, in coils (excl. bars and rods and wire of silico-manganese steel)  | 72299000 |                              | 0,2      | Cat C (15 years) |
| 730110         | Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements   | 73011000 |                              | 0,15     | Cat C (15 years) |
| 730120         | Angles, shapes and sections, of iron or steel, welded  | 73012000 |                              | 0,15     | Cat C (15 years) |
| 730210         | Rails of iron or steel, for railway or tramway track (excl. check-rails)   | 73021000 |                              | 0,15     | Cat C (15 years) |
| 730230         | Switch blades, crossing frogs, point rods and other crossing pieces, for railway or tramway track, of iron or steel  | 73023000 |                              | 0,15     | Cat C (15 years) |
| 730240         | Fish-plates and sole plates of iron or steel, for railways or tramways   | 73024000 |                              | 0,15     | Cat C (15 years) |

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| 730290         | Sleepers "cross-ties", check-rails, rack rails, chairs, chair wedges, rail clips, bedplates and ties and other specialised material for the jointing or fixing of railway or tramway track, of iron or steel (excl. rails, switch blades, crossing frogs, point rods and other crossing pieces, and fish-plates and sole plates) | 73029000 |   | 0,15     | Cat C (15 years) |
| 730300         | Tubes, pipes and hollow profiles, of cast iron   | 73030000 |   | 0,15     | Cat C (15 years) |
| 730411         | Line pipe of a kind used for oil or gas pipelines, seamless, of stainless steel  | 73041100 |   | 0,15     | Cat C (15 years) |
| 730419         | Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel (excl. products of stainless steel or of cast iron)  | 73041900 |   | 0,15     | Cat C (15 years) |
| 730422         | Drill pipe, seamless, of stainless steel, of a kind used in drilling for oil or gas  | 73042200 |   | 0,15     | Cat C (15 years) |
| 730423         | Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel (excl. products of stainless steel or of cast iron)  | 73042300 |   | 0,15     | Cat C (15 years) |
| 730424         | Casing and tubing, seamless, of a kind used for drilling for oil or gas, of stainless steel  | 73042400 |   | 0,15     | Cat C (15 years) |
| 730429         | Casing and tubing, seamless, of iron or steel, of a kind used in drilling for oil or gas (excl. products of cast iron)   | 73042900 |   | 0,15     | Cat C (15 years) |
| 730431         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas)                                     | 73043110 | Of a kind for use in plumbing, with or without fittings . | 0        | Cat C (15 years) |
| 730431         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas)                                     | 73043190 | Other   | 0,15     | Cat C (15 years) |
| 730439         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)                                      | 73043910 | Of a kind for use in plumbing, with or without fittings . | 0        | Cat A (5 yrs)    |
| 730439         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)                                      | 73043990 | Other   | 0,15     | Cat C (15 years) |
| 730441         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)  | 73044110 | Of a kind for use in plumbing, with or without fittings   | 0        | Cat C (15 years) |

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| 730441         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)               | 73044190 | Other   | 0,15     | Cat C (15 years) |
| 730449         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or of a kind used for drilling for oil or gas)                           | 73044910 | Of a kind for use in plumbing, with or without fittings . | 0        | Cat C (15 years) |
| 730449         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or of a kind used for drilling for oil or gas)                           | 73044990 | Other   | 0,15     | Cat C (15 years) |
| 730451         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil)     | 73045110 | Of a kind for use in plumbing, with or without fittings . | 0        | Cat C (15 years) |
| 730451         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil)     | 73045190 | Other   | 0,15     | Cat C (15 years) |
| 730459         | Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil) | 73045900 |   | 0,15     | Cat C (15 years) |
| 730490         | Tubes, pipes and hollow profiles, seamless, of non-circular cross-section, of iron or steel (excl. products of cast iron)   | 73049000 |   | 0,15     | Cat C (15 years) |
| 730511         | Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally submerged arc welded   | 73051100 |   | 0,15     | Cat C (15 years) |
| 730512         | Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally arc welded (excl. products longitudinally submerged arc welded)  | 73051200 |   | 0,15     | Cat C (15 years) |
| 730519         | Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel (excl. products longitudinally arc welded)   | 73051900 |   | 0,15     | Cat C (15 years) |
| 730520         | Casing of a kind used in drilling for oil or gas, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel   | 73052000 |   | 0,15     | Cat C (15 years) |

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| 730531                | Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally welded (excl. products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)   | 73053100        |                                     | 0,15            | Cat C (15 years)   |
| 730539                | Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, welded (excl. products longitudinally welded or of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)   | 73053900        |                                     | 0,15            | Cat C (15 years)   |
| 730590                | Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel, welded (excl. welded products or products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)   | 73059000        |                                     | 0,15            | Cat C (15 years)   |
| 730611                | Line pipe of a kind used for oil or gas pipelines, welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm  | 73061100        |                                     | 0,15            | Cat C (15 years)   |
| 730619                | Line pipe of a kind used for oil or gas pipelines, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)  | 73061900        |                                     | 0,15            | Cat C (15 years)   |
| 730621                | Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm  | 73062100        |                                     | 0,15            | Cat C (15 years)   |
| 730629                | Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)  | 73062900        |                                     | 0,15            | Cat C (15 years)   |
| 730630                | Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel (excl. products having internal and external circular cross-sections and an external diameter of > 406,4 mm, or line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)                  | 73063000        |                                     | 0,15            | Cat C (15 years)   |
| 730640                | Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel (excl. products having internal and external circular cross-sections and an external diameter of > 406,4 mm, and products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)  | 73064000        |                                     | 0,15            | Cat C (15 years)   |
| 730650                | Tubes, pipes and hollow profiles, welded, of circular cross-section, of alloy steel other than stainless (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas) | 73065000        |                                     | 0,15            | Cat C (15 years)   |
| 730661                | Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of iron or steel  | 73066100        |                                     | 0,15            | Cat C (15 years)   |

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| 730669                | Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of iron or steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section) | 73066900        |                                     | 0,15            | Cat C (15 years)   |
| 730690                | Tubes, pipes and hollow profiles "e.g., open seam, riveted or similarly closed", of iron or steel (excl. of cast iron, seamless or welded tubes and pipes and tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm)  | 73069000        |                                     | 0,15            | Cat C (15 years)   |
| 730711                | Tube or pipe fittings of non-malleable cast iron  | 73071100        |                                     | 0,15            | Cat C (15 years)   |
| 730719                | Cast tube or pipe fittings of iron or steel (excl. products of non-malleable cast iron)   | 73071900        |                                     | 0,15            | Cat C (15 years)   |
| 730721                | Flanges of stainless steel (excl. cast products)  | 73072100        |                                     | 0,15            | Cat C (15 years)   |
| 730722                | Threaded elbows, bends and sleeves of stainless steel (excl. cast products)   | 73072200        |                                     | 0,15            | Cat C (15 years)   |
| 730723                | Butt welding tube or pipe fittings of stainless steel (excl. cast products)   | 73072300        |                                     | 0,15            | Cat C (15 years)   |
| 730729                | Tube or pipe fittings of stainless steel (excl. cast products, flanges, threaded elbows, bends and sleeves and butt weldings fittings)  | 73072900        |                                     | 0,15            | Cat C (15 years)   |
| 730791                | Flanges of iron or steel (excl. cast or stainless products)   | 73079100        |                                     | 0,15            | Cat C (15 years)   |
| 730792                | Threaded elbows, bends and sleeves, of stainless steel (excl. cast or stainless products)   | 73079200        |                                     | 0,15            | Cat C (15 years)   |
| 730793                | Butt welding fittings of iron or steel (excl. cast iron or stainless steel products, and flanges)   | 73079300        |                                     | 0,15            | Cat C (15 years)   |
| 730799                | Tube or pipe fittings, of iron or steel (excl. cast iron or stainless steel products; flanges; threaded elbows, bends and sleeves; butt welding fittings)   | 73079900        |                                     | 0,15            | Cat C (15 years)   |
| 730810                | Bridges and bridge-sections, of iron or steel   | 73081000        |                                     | 0,15            | Cat C (15 years)   |
| 730820                | Towers and lattice masts, of iron or steel  | 73082000        |                                     | 0,15            | Cat C (15 years)   |
| 730830                | Doors, windows and their frames and thresholds for doors, of iron or steel  | 73083000        |                                     | 0,15            | Cat C (15 years)   |

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| 730840         | Equipment for scaffolding, shuttering, propping or pit-propping (excl. composite sheetpiling products and formwork panels for poured-in-place concrete, which have the characteristics of moulds)   | 73084000 |   | 0,15     | Cat C (15 years) |
| 730890         | Structures and parts of structures, of iron or steel, n.e.s. (excl. bridges and bridge-sections, towers and lattice masts, doors and windows and their frames, thresholds for doors, props and similar equipment for scaffolding, shuttering, propping or pit-propping)   | 73089010 | Guttering, roofing and ridging structures | 0        | Cat A (5 yrs)    |
| 730890         | Structures and parts of structures, of iron or steel, n.e.s. (excl. bridges and bridge-sections, towers and lattice masts, doors and windows and their frames, thresholds for doors, props and similar equipment for scaffolding, shuttering, propping or pit-propping)   | 73089020 | Cyclone Ties                              | 0,15     | Cat C (15 years) |
| 730890         | Structures and parts of structures, of iron or steel, n.e.s. (excl. bridges and bridge-sections, towers and lattice masts, doors and windows and their frames, thresholds for doors, props and similar equipment for scaffolding, shuttering, propping or pit-propping)   | 73089090 | Other                                     | 0,15     | Cat C (15 years) |
| 730900         | Reservoirs, tanks, vats and similar containers, of iron or steel, for any material "other than compressed or liquefied gas", of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport) | 73090010 | Water tanks                               | 0        | Cat A (5 yrs)    |
| 730900         | Reservoirs, tanks, vats and similar containers, of iron or steel, for any material "other than compressed or liquefied gas", of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport) | 73090090 | Other                                     | 0,03     | Cat C (15 years) |
| 731010         | Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of >= 50 l but <= 300 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment)  | 73101010 | Water tanks, complete or broken down      | 0        | Cat A (5 yrs)    |
| 731010         | Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of >= 50 l but <= 300 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment)  | 73101090 | Other                                     | 0,03     | Cat C (15 years) |
| 731021         | Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping (excl. containers for compressed or liquefied gas)  | 73102100 |   | 0        | Cat A (5 yrs)    |

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| 731029                | Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping) | 73102900        |                                     | 0,03            | Cat C (15 years)   |
| 731100                | Containers of iron or steel, for compressed or liquefied gas (excl. containers specifically constructed or equipped for one or more types of transport)  | 73110000        |                                     | 0               | Cat A (5 yrs)      |
| 731210                | Stranded wire, ropes and cables, of iron or steel (excl. electrically insulated products and twisted fencing wire and barbed wire)   | 73121000        |                                     | 0               | Cat A (5 yrs)      |
| 731290                | Plaited bands, slings and the like, of iron or steel (excl. electrically insulated products)   | 73129000        |                                     | 0               | Cat A (5 yrs)      |
| 731300                | Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel   | 73130000        |                                     | 0               | Cat A (5 yrs)      |
| 731412                | Endless bands of stainless steel wire, for machinery   | 73141200        |                                     | 0,15            | Cat C (15 years)   |
| 731414                | Woven cloth, incl. endless bands, of stainless steel wire (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)   | 73141410        | Of a kind used as insect screens    | 0,15            | Cat C (15 years)   |
| 731414                | Woven cloth, incl. endless bands, of stainless steel wire (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)   | 73141490        | Other                               | 0,15            | Cat C (15 years)   |
| 731419                | Woven cloth, incl. endless bands, of iron or steel wire (excl. stainless and woven products of metal fibres of a kind used for cladding, lining or similar purposes)   | 73141900        |                                     | 0,15            | Cat C (15 years)   |
| 731420                | Grill, netting and fencing, welded at the intersection, having a mesh size of $\geq 100 \text{ cm}^2$ , of iron or steel wire with a maximum cross-sectional dimension of $\geq 3 \text{ mm}$  | 73142010        | Fencing                             | 0,2             | Cat C (15 years)   |
| 731420                | Grill, netting and fencing, welded at the intersection, having a mesh size of $\geq 100 \text{ cm}^2$ , of iron or steel wire with a maximum cross-sectional dimension of $\geq 3 \text{ mm}$  | 73142020        | Netting                             | 0               | Cat A (5 yrs)      |
| 731420                | Grill, netting and fencing, welded at the intersection, having a mesh size of $\geq 100 \text{ cm}^2$ , of iron or steel wire with a maximum cross-sectional dimension of $\geq 3 \text{ mm}$  | 73142090        | Other                               | 0,15            | Cat C (15 years)   |
| 731431                | Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of $\geq 3 \text{ mm}$ and having a mesh size of $\geq 100 \text{ cm}^2$ )  | 73143110        | Fencing                             | 0,2             | Cat C (15 years)   |



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| 731431         | Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of $\geq 3$ mm and having a mesh size of $\geq 100$ cm <sup>2</sup> )                                | 73143120 | Netting                              | 0        | Cat A (5 yrs)    |
| 731431         | Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of $\geq 3$ mm and having a mesh size of $\geq 100$ cm <sup>2</sup> )                                | 73143190 | Other                                | 0,15     | Cat C (15 years) |
| 731439         | Grill, netting and fencing, of iron or steel wire, welded at the intersection (excl. products of wire with a maximum cross-sectional dimension of $\geq 3$ mm and having a mesh size of $\geq 100$ cm <sup>2</sup> , and grill, netting and fencing plated or coated with zinc) | 73143910 | Wire mesh for concrete reinforcement | 0,15     | Cat C (15 years) |
| 731439         | Grill, netting and fencing, of iron or steel wire, welded at the intersection (excl. products of wire with a maximum cross-sectional dimension of $\geq 3$ mm and having a mesh size of $\geq 100$ cm <sup>2</sup> , and grill, netting and fencing plated or coated with zinc) | 73143990 | Other                                | 0,15     | Cat C (15 years) |
| 731441         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc   | 73144110 | Fencing                              | 0,2      | Cat C (15 years) |
| 731441         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc   | 73144120 | Netting                              | 0        | Cat A (5 yrs)    |
| 731441         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc   | 73144190 | Other                                | 0,15     | Cat C (15 years) |
| 731442         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics   | 73144210 | Fencing                              | 0,2      | Cat C (15 years) |
| 731442         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics   | 73144220 | Netting                              | 0        | Cat A (5 yrs)    |
| 731442         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics   | 73144290 | Other                                | 0,15     | Cat C (15 years) |
| 731449         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)  | 73144910 | Fencing                              | 0,2      | Cat C (15 years) |
| 731449         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)  | 73144920 | Netting                              | 0        | Cat A (5 yrs)    |
| 731449         | Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)  | 73144990 | Other                                | 0,15     | Cat C (15 years) |
| 731450         | Expanded metal, of iron or steel  | 73145000 |                                      | 0,15     | Cat C (15 years) |
| 731511         | Roller chain of iron or steel   | 73151100 |                                      | 0        | Cat A (5 yrs)    |
| 731512         | Articulated link chain of iron or steel (excl. roller chain)  | 73151200 |                                      | 0        | Cat A (5 yrs)    |
| 731519         | Parts of articulated link chain, of iron or steel   | 73151900 |                                      | 0        | Cat A (5 yrs)    |
| 731520         | Skid chain for motor vehicles, of iron or steel   | 73152000 |                                      | 0        | Cat A (5 yrs)    |

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| 731581                | Stud-link of iron or steel   | 73158100        |   | 0               | Cat A (5 yrs)      |
| 731582                | Welded link chain of iron or steel (excl. articulated link chain, skid chain and stud-link chain)  | 73158200        |   | 0               | Cat A (5 yrs)      |
| 731589                | Chain of iron or steel (excl. articulated link chain, skid chain, stud-link chain, welded link chain and parts thereof; watch chains, necklace chains and the like, cutting and saw chain, skid chain, scraper chain for conveyors, toothed chain for textile machinery and the like, safety devices with chains for securing doors, and measuring chains) | 73158900        |   | 0               | Cat A (5 yrs)      |
| 731590                | Parts of skid chain, stud-link chain and other chains of heading 7315 (excl. articulated link chain)   | 73159000        |   | 0               | Cat A (5 yrs)      |
| 731600                | Anchors, grapnels and parts thereof, of iron or steel  | 73160000        |   | 0               | Cat A (5 yrs)      |
| 731700                | Nails, tacks, drawing pins, corrugated nails, staples and similar articles of iron or steel, whether or not with heads of other material (excl. such articles with heads of copper and staples in strips)  | 73170010        | For fixing of container for exporting local produce | 0               | Cat A (5 yrs)      |
| 731700                | Nails, tacks, drawing pins, corrugated nails, staples and similar articles of iron or steel, whether or not with heads of other material (excl. such articles with heads of copper and staples in strips)  | 73170090        | Other   | 0,15            | Cat C (15 years)   |
| 731811                | Coach screws of iron or steel  | 73181100        |   | 0,15            | Cat C (15 years)   |
| 731812                | Wood screws of iron or steel (excl. coach screws)  | 73181200        |   | 0,15            | Cat C (15 years)   |
| 731813                | Screw hooks and screw rings, of iron or steel  | 73181300        |   | 0,15            | Cat C (15 years)   |
| 731814                | Self-tapping screws, of iron or steel (excl. wood screws)  | 73181400        |   | 0,15            | Cat C (15 years)   |
| 731815                | Threaded screws and bolts, of iron or steel, whether or not with their nuts and washers (excl. coach screws and other wood screws, screw hooks and screw rings, self-tapping screws, lag screws, stoppers, plugs and the like, threaded)   | 73181500        |   | 0,15            | Cat C (15 years)   |
| 731816                | Nuts of iron or steel  | 73181600        |   | 0,15            | Cat C (15 years)   |
| 731819                | Threaded articles, of iron or steel, n.e.s.  | 73181900        |   | 0,15            | Cat C (15 years)   |
| 731821                | Spring washers and other lock washers, of iron or steel  | 73182100        |   | 0,15            | Cat C (15 years)   |
| 731822                | Washers of iron or steel (excl. spring washers and other lock washers)   | 73182200        |   | 0,15            | Cat C (15 years)   |

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| 731823                | Rivets of iron or steel (excl. tubular and bifurcated rivets for particular uses)   | 73182300        |                                       | 0,15            | Cat C (15 years)   |
| 731824                | Cotters and cotter pins, of iron or steel   | 73182400        |                                       | 0,15            | Cat C (15 years)   |
| 731829                | Non-threaded articles, of iron or steel   | 73182900        |                                       | 0,15            | Cat C (15 years)   |
| 731940                | Safety pins and other pins of iron or steel, n.e.s.   | 73194000        |                                       | 0,15            | Cat C (15 years)   |
| 731990                | Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel  | 73199000        |                                       | 0,15            | Cat C (15 years)   |
| 732010                | Leaf-springs and leaves therefor, of iron or steel (excl. clock and watch springs and shock absorbers and torque rod or torsion bar springs of Section 17)  | 73201010        | Suitable for motor vehicle suspension | 0,2             | Cat C (15 years)   |
| 732010                | Leaf-springs and leaves therefor, of iron or steel (excl. clock and watch springs and shock absorbers and torque rod or torsion bar springs of Section 17)  | 73201090        | Other                                 | 0,15            | Cat C (15 years)   |
| 732020                | Helical springs, of iron or steel (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section 17)  | 73202010        | Suitable for motor vehicle suspension | 0,2             | Cat C (15 years)   |
| 732020                | Helical springs, of iron or steel (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section 17)  | 73202090        | Other                                 | 0,15            | Cat C (15 years)   |
| 732090                | Springs and leaves for springs, of iron or steel, incl. flat spiral springs (excl. helical springs, spiral springs, leaf-springs and leaves therefor, clock and watch springs, spring washers and other lock washers and shock absorbers and torque rod or torsion bar springs of Section 17) | 73209010        | Suitable for motor vehicle suspension | 0,2             | Cat C (15 years)   |
| 732090                | Springs and leaves for springs, of iron or steel, incl. flat spiral springs (excl. helical springs, spiral springs, leaf-springs and leaves therefor, clock and watch springs, spring washers and other lock washers and shock absorbers and torque rod or torsion bar springs of Section 17) | 73209090        | Other                                 | 0,15            | Cat C (15 years)   |
| 732111                | Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. large cooking appliances)  | 73211100        |                                       | 0,15            | Cat C (15 years)   |
| 732112                | Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for liquid fuel (excl. large cooking appliances)   | 73211200        |                                       | 0,15            | Cat C (15 years)   |
| 732119                | Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and large cooking appliances)   | 73211900        |                                       | 0,15            | Cat C (15 years)   |

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| 732181                | Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers and hot water cylinders and large cooking appliances)                                    | 73218100        |                                     | 0,15            | Cat C (15 years)   |
| 732182                | Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for liquid fuel (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers, hot water cylinders and large cooking appliances)  | 73218200        |                                     | 0,15            | Cat C (15 years)   |
| 732189                | Stoves, heaters, grates, fires, wash boilers, braziers and similar domestic appliances, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, hot water cylinders and large cooking appliances)  | 73218900        |                                     | 0,15            | Cat C (15 years)   |
| 732190                | Parts of domestic appliances non-electrically heated of heading 7321, n.e.s.  | 73219000        |                                     | 0,15            | Cat C (15 years)   |
| 732211                | Radiators for central heating, non-electrically heated, and parts thereof, of iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)   | 73221100        |                                     | 0,03            | Cat C (15 years)   |
| 732219                | Radiators for central heating, non-electrically heated, and parts thereof, of iron other than cast iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)  | 73221900        |                                     | 0,03            | Cat C (15 years)   |
| 732290                | Air heaters and hot-air distributors, incl. distributors which can also distribute fresh or conditioned air, non-electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel   | 73229000        |                                     | 0,03            | Cat C (15 years)   |
| 732310                | Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel  | 73231000        |                                     | 0,15            | Cat C (15 years)   |
| 732391                | Table, kitchen or other household articles, and parts thereof, of cast iron, not enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware) | 73239100        |                                     | 0,15            | Cat C (15 years)   |
| 732392                | Table, kitchen or other household articles, and parts thereof, of cast iron, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)     | 73239200        |                                     | 0,15            | Cat C (15 years)   |

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| 732393                | Table, kitchen or other household articles, and parts thereof, of stainless steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)  | 73239300        |                                     | 0,15            | Cat C (15 years)   |
| 732394                | Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware; articles for table use) | 73239400        |                                     | 0,15            | Cat C (15 years)   |
| 732399                | Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless (excl. enamelled articles; cans, boxes and similar containers of heading 7310; waste baskets; shovels and other articles of the nature of a work implement; cutlery, spoons, ladles etc. of heading 8211 to 8215; ornamental articles; sanitary ware)   | 73239900        |                                     | 0,15            | Cat C (15 years)   |
| 732410                | Sinks and washbasins, of stainless steel  | 73241000        |                                     | 0,15            | Cat C (15 years)   |
| 732421                | Baths of cast iron, whether or not enamelled  | 73242100        |                                     | 0,15            | Cat C (15 years)   |
| 732429                | Baths of steel sheet  | 73242900        |                                     | 0,15            | Cat C (15 years)   |
| 732490                | Sanitary ware, incl. parts thereof (excl. cans, boxes and similar containers of heading 7310, small wall cabinets for medical supplies or toiletries and other furniture of chapter 94, and fittings, complete sinks and washbasins, of stainless steel, complete baths and fittings)   | 73249000        |                                     | 0,15            | Cat C (15 years)   |
| 732510                | Articles of non-malleable cast iron, n.e.s.   | 73251000        |                                     | 0,15            | Cat C (15 years)   |
| 732591                | Grinding balls and similar articles for mills, cast (excl. such articles of non-malleable cast iron)  | 73259100        |                                     | 0,15            | Cat C (15 years)   |
| 732599                | Cast articles of iron or steel, n.e.s. (excl. articles of non-malleable cast iron, and grinding balls and similar articles for mills)   | 73259900        |                                     | 0,15            | Cat C (15 years)   |
| 732611                | Grinding balls and similar articles for mills, of iron or steel, forged or stamped, but not further worked  | 73261100        |                                     | 0,15            | Cat C (15 years)   |
| 732619                | Articles of iron or steel, forged or stamped, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)  | 73261900        |                                     | 0,15            | Cat C (15 years)   |
| 732620                | Articles of iron or steel wire, n.e.s.  | 73262000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 732690         | Articles of iron or steel, n.e.s. (excl. cast articles or articles of iron or steel wire)  | 73269000 |                              | 0,15     | Cat C (15 years) |
| 740100         | Copper mattes; cement copper "precipitated copper"   | 74010000 |                              | 0,15     | Cat C (15 years) |
| 740200         | Copper, unrefined; copper anodes for electrolytic refining   | 74020000 |                              | 0,15     | Cat C (15 years) |
| 740311         | Copper, refined, in the form of cathodes and sections of cathodes  | 74031100 |                              | 0,15     | Cat C (15 years) |
| 740312         | Copper, refined, in the form of wire-bars  | 74031200 |                              | 0,15     | Cat C (15 years) |
| 740313         | Copper, refined, in the form of billets  | 74031300 |                              | 0,15     | Cat C (15 years) |
| 740319         | Copper, refined, unwrought (excl. copper in the form of billets, wire-bars, cathodes and sections of cathodes)   | 74031900 |                              | 0,15     | Cat C (15 years) |
| 740321         | Copper-zinc base alloys "brass" unwrought  | 74032100 |                              | 0,15     | Cat C (15 years) |
| 740322         | Copper-tin base alloys "bronze" unwrought  | 74032200 |                              | 0,15     | Cat C (15 years) |
| 740329         | Copper alloys unwrought (excl. copper-zinc base alloys "brass", copper-zinc base alloys "bronze", and copper master alloys of heading 7405)  | 74032900 |                              | 0,15     | Cat C (15 years) |
| 740400         | Waste and scrap, of copper (excl. ingots or other similar unwrought shapes, of remelted copper waste and scrap, ashes and residues containing copper, and waste and scrap of primary cells, primary batteries and electric accumulators) | 74040000 |                              | 0,15     | Cat C (15 years) |
| 740500         | Master alloys of copper (excl. phosphorus-copper compounds "copper phosphide" containing by weight > 15% phosphorus)   | 74050000 |                              | 0,15     | Cat C (15 years) |
| 740610         | Copper powders, of non-lamellar structure (excl. grains of copper)   | 74061000 |                              | 0,15     | Cat C (15 years) |
| 740620         | Copper powders, of lamellar structure, and flakes of copper (excl. grains of copper and spangles of heading 8308)  | 74062000 |                              | 0,15     | Cat C (15 years) |
| 740710         | Bars, rods and profiles, of refined copper, n.e.s.   | 74071000 |                              | 0,15     | Cat C (15 years) |
| 740721         | Bars, rods and profiles, of copper-zinc base alloys "brass", n.e.s.  | 74072100 |                              | 0,15     | Cat C (15 years) |
| 740729         | Bars, rods and profiles of copper alloys, n.e.s. (excl. such articles of copper- zinc base alloys "brass")   | 74072900 |                              | 0,15     | Cat C (15 years) |
| 740811         | Wire of refined copper, with a maximum cross-sectional dimension of > 6 mm   | 74081100 |                              | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 740819         | Wire of refined copper, with a maximum cross-sectional dimension of <= 6 mm  | 74081900 |                              | 0,15     | Cat C (15 years) |
| 740821         | Wire of copper-zinc base alloys "brass"  | 74082100 |                              | 0,15     | Cat C (15 years) |
| 740822         | Wire of copper-nickel alloys "cupro-nickel" or copper-nickel-zinc alloys "nickel silver"   | 74082200 |                              | 0,15     | Cat C (15 years) |
| 740829         | Wire of copper alloys (other than copper-zinc alloys [brass], copper-nickel alloys [cupro-nickel] or copper-nickel-zinc alloys [nickel silver])  | 74082900 |                              | 0,15     | Cat C (15 years) |
| 740911         | Plates, sheets and strip, of refined copper, in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)   | 74091100 |                              | 0,15     | Cat C (15 years) |
| 740919         | Plates, sheets and strip, of refined copper, not in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)   | 74091900 |                              | 0,15     | Cat C (15 years) |
| 740921         | Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)  | 74092100 |                              | 0,15     | Cat C (15 years) |
| 740929         | Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)  | 74092900 |                              | 0,15     | Cat C (15 years) |
| 740931         | Plates, sheets and strip, of copper-tin base alloys "bronze", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)  | 74093100 |                              | 0,15     | Cat C (15 years) |
| 740939         | Plates, sheets and strip, of copper-tin base alloys "bronze", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)  | 74093900 |                              | 0,15     | Cat C (15 years) |
| 740940         | Plates, sheets and strip, of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)   | 74094000 |                              | 0,15     | Cat C (15 years) |
| 740990         | Plates, sheets and strip, of copper alloys, of a thickness of > 0,15 mm (excl. copper-zinc base alloys "brass", copper-zinc base alloys "bronze", copper-nickel base alloys "cupro-nickel", copper-nickel-zinc base alloys "nickel silver", and expanded sheet and strip and electrically insulated strip) | 74099000 |                              | 0,15     | Cat C (15 years) |
| 741011         | Refined copper foil, not backed, of a thickness of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)  | 74101100 |                              | 0,15     | Cat C (15 years) |
| 741012         | Copper alloy foil, not backed, of a thickness of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)  | 74101200 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 741021                | Refined copper foil, backed, of a thickness "excl. any backing" of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)  | 74102100        |                                     | 0,15            | Cat C (15 years)   |
| 741022                | Copper alloy foil, backed, of a thickness "excl. any backing" of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)  | 74102200        |                                     | 0,15            | Cat C (15 years)   |
| 741110                | Tubes and pipes of refined copper  | 74111000        |                                     | 0,15            | Cat C (15 years)   |
| 741121                | Tubes and pipes of copper-zinc base alloys "brass"   | 74112100        |                                     | 0,15            | Cat C (15 years)   |
| 741122                | Tubes and pipes of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver"  | 74112200        |                                     | 0,15            | Cat C (15 years)   |
| 741129                | Tubes and pipes of copper alloys (excl. copper-zinc base alloys "brass", copper-nickel base alloys "cupro-nickel" and copper-nickel-zinc base alloys "nickel silver")  | 74112900        |                                     | 0,15            | Cat C (15 years)   |
| 741210                | Refined copper tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 74121000        |                                     | 0,15            | Cat C (15 years)   |
| 741220                | Copper alloy tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 74122000        |                                     | 0,15            | Cat C (15 years)   |
| 741300                | Stranded wire, cables, plaited bands and the like, of copper (excl. electrically insulated products)   | 74130000        |                                     | 0,15            | Cat C (15 years)   |
| 741510                | Nails, tacks, drawing pins, staples and similar articles, of copper or with shafts of iron or steel and heads of copper (excl. staples in strips)  | 74151000        |                                     | 0,15            | Cat C (15 years)   |
| 741521                | Washers, "incl. spring washers and spring lock washers", of copper   | 74152100        |                                     | 0,15            | Cat C (15 years)   |
| 741529                | Rivets, cotters, cotter pins and the like, not threaded, of copper (excl. spring washers and spring lock washers)  | 74152900        |                                     | 0,15            | Cat C (15 years)   |
| 741533                | Screws, bolts, nuts and similar articles, threaded, of copper (other than screw hooks, ring- and eyebolts, lag screws, plugs, bungs and the like, with screw thread)   | 74153300        |                                     | 0,15            | Cat C (15 years)   |
| 741539                | Screw hooks, screw rings and the like, threaded, of copper (excl. standard screws and bolts and nuts)  | 74153900        |                                     | 0,15            | Cat C (15 years)   |
| 741810                | Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of copper (excl. cans, boxes and similar containers of heading 7419, articles of the nature of a work implement, articles of cutlery, spoons, ladles, etc., ornamental articles and sanitary ware) | 74181000        |                                     | 0,15            | Cat C (15 years)   |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 741820                | Sanitary ware and parts thereof, of copper (excl. cans, boxes and similar containers of heading 7419, and fittings)   | 74182000        |                                     | 0,15            | Cat C (15 years)   |
| 741910                | Chain and parts thereof, of copper (excl. watch chains, necklace chains and the like)   | 74191000        |                                     | 0,15            | Cat C (15 years)   |
| 741991                | Articles of copper, cast, moulded, stamped or forged, but not further worked, n.e.s.  | 74199100        |                                     | 0,15            | Cat C (15 years)   |
| 741999                | Articles of copper, n.e.s.  | 74199900        |                                     | 0,15            | Cat C (15 years)   |
| 750110                | Nickel mattes   | 75011000        |                                     | 0,15            | Cat C (15 years)   |
| 750120                | Nickel oxide sinters and other intermediate products of nickel metallurgy (excl. nickel mattes)   | 75012000        |                                     | 0,15            | Cat C (15 years)   |
| 750210                | Nickel, not alloyed, unwrought  | 75021000        |                                     | 0,15            | Cat C (15 years)   |
| 750220                | Unwrought nickel alloys   | 75022000        |                                     | 0,15            | Cat C (15 years)   |
| 750300                | Waste and scrap, of nickel (excl. ingots or other similar unwrought shapes, of remelted nickel waste and scrap, ashes and residues containing nickel and waste and scrap of primary cells, primary batteries and electric accumulators) | 75030000        |                                     | 0,15            | Cat C (15 years)   |
| 750400                | Powders and flakes, of nickel (excl. nickel oxide sinters)  | 75040000        |                                     | 0,15            | Cat C (15 years)   |
| 750511                | Bars, rods, profiles and wire, of non-alloy nickel, n.e.s. (excl. electrically insulated products)  | 75051100        |                                     | 0,15            | Cat C (15 years)   |
| 750512                | Bars, rods, profiles and wire, of nickel alloys, n.e.s. (excl. electrically insulated products)   | 75051200        |                                     | 0,15            | Cat C (15 years)   |
| 750521                | Wire of non-alloy nickel (excl. electrically insulated products)  | 75052100        |                                     | 0,15            | Cat C (15 years)   |
| 750522                | Wire of nickel alloys (excl. electrically insulated products)   | 75052200        |                                     | 0,15            | Cat C (15 years)   |
| 750610                | Plates, sheets, strip and foil, of non-alloy nickel (excl. expanded plates, sheets or strip)  | 75061000        |                                     | 0,15            | Cat C (15 years)   |
| 750620                | Plates, sheets, strip and foil, of nickel alloys (excl. expanded plates, sheets or strip)   | 75062000        |                                     | 0,15            | Cat C (15 years)   |
| 750711                | Tubes and pipes of non-alloy nickel   | 75071100        |                                     | 0,15            | Cat C (15 years)   |
| 750712                | Tubes and pipes of nickel alloys  | 75071200        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level     | MFN Rate | iEPA Basket      |
|----------------|--|----------|----------------------------------|----------|------------------|
| 750720         | Tube or pipe fittings, of nickel   | 75072000 |                                  | 0,15     | Cat C (15 years) |
| 750810         | Cloth, grill, netting and fencing, of nickel wire  | 75081010 | Of a kind used as insect screens | 0,15     | Cat C (15 years) |
| 750810         | Cloth, grill, netting and fencing, of nickel wire  | 75081090 | Other                            | 0,15     | Cat C (15 years) |
| 750890         | Articles of nickel, n.e.s.   | 75089000 |                                  | 0,15     | Cat C (15 years) |
| 760110         | Aluminium, not alloyed, unwrought  | 76011000 |                                  | 0,15     | Cat C (15 years) |
| 760120         | Unwrought aluminium alloys   | 76012000 |                                  | 0,15     | Cat C (15 years) |
| 760200         | Waste and scrap, of aluminium (excl. slags, scale and the like from iron and steel production, containing recoverable aluminium in the form of silicates, ingots or other similar unwrought shapes, of remelted waste and scrap, of aluminium, ashes and residues from aluminium production) | 76020000 |                                  | 0,15     | Cat C (15 years) |
| 760310         | Powders of aluminium, of non-lamellar structure (excl. pellets of aluminium)   | 76031000 |                                  | 0,15     | Cat C (15 years) |
| 760320         | Powders of aluminium, of lamellar structure, and flakes of aluminium (excl. pellets of aluminium, and spangles)  | 76032000 |                                  | 0,15     | Cat C (15 years) |
| 760410         | Bars, rods and profiles, of non-alloy aluminium, n.e.s.  | 76041000 |                                  | 0,15     | Cat C (15 years) |
| 760421         | Hollow profiles of aluminium alloys, n.e.s.  | 76042100 |                                  | 0,15     | Cat C (15 years) |
| 760429         | Bars, rods and solid profiles, of aluminium alloys, n.e.s.   | 76042900 |                                  | 0,15     | Cat C (15 years) |
| 760511         | Wire of non-alloy aluminium, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)   | 76051100 |                                  | 0,15     | Cat C (15 years) |
| 760519         | Wire of non-alloy aluminium, with a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)  | 76051900 |                                  | 0,15     | Cat C (15 years) |
| 760521         | Wire of aluminium alloys, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)  | 76052100 |                                  | 0,15     | Cat C (15 years) |
| 760529         | Wire, of aluminium alloys, having a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)  | 76052900 |                                  | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level              | MFN Rate | iEPA Basket      |
|----------------|---|----------|---|----------|------------------|
| 760611         | Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, square or rectangular (excl. expanded plates, sheets and strip)   | 76061100 |   | 0,15     | Cat C (15 years) |
| 760612         | Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm, square or rectangular (excl. expanded plates, sheets and strip)  | 76061200 |   | 0,15     | Cat C (15 years) |
| 760691         | Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)   | 76069100 |   | 0,15     | Cat C (15 years) |
| 760692         | Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm (other than square or rectangular)  | 76069200 |   | 0,15     | Cat C (15 years) |
| 760711         | Aluminium foil, not backed, rolled but not further worked, of a thickness of <= 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)   | 76071100 |   | 0,15     | Cat C (15 years) |
| 760719         | Aluminium foil, not backed, rolled and further worked, of a thickness of <= 2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)   | 76071900 |   | 0        | Cat A (5 yrs)    |
| 760720         | Aluminium foil, backed, of a thickness (excl. any backing) of <= 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)  | 76072000 |   | 0,15     | Cat C (15 years) |
| 760810         | Tubes and pipes of non-alloy aluminium (excl. hollow profiles)  | 76081000 |   | 0,15     | Cat C (15 years) |
| 760820         | Tubes and pipes of aluminium alloys (excl. hollow profiles)   | 76082000 |   | 0,15     | Cat C (15 years) |
| 760900         | Aluminium tube or pipe fittings "e.g., couplings, elbows, sleeves"  | 76090000 |   | 0,15     | Cat C (15 years) |
| 761010         | Doors, windows and their frames and thresholds for door, of aluminium (excl. door furniture)  | 76101000 |   | 0,15     | Cat C (15 years) |
| 761090         | Structures and parts of structures, of aluminium, n.e.s., and plates, rods, profiles, tubes and the like, prepared for use in structures, of aluminium, n.e.s. (excl. prefabricated buildings of heading 9406, doors and windows and their frames and thresholds for doors)   | 76109010 | Guttering, ridging and roofing structures | 0        | Cat A (5 yrs)    |
| 761090         | Structures and parts of structures, of aluminium, n.e.s., and plates, rods, profiles, tubes and the like, prepared for use in structures, of aluminium, n.e.s. (excl. prefabricated buildings of heading 9406, doors and windows and their frames and thresholds for doors)   | 76109090 | Other                                     | 0,15     | Cat C (15 years) |
| 761100         | Reservoirs, tanks, vats and similar containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport) | 76110000 |   | 0,03     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 761210                | Collapsible tubular containers, of aluminium   | 76121000        |                                     | 0,03            | Cat C (15 years)   |
| 761290                | Casks, drums, cans, boxes and similar containers, incl. rigid tubular containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of <= 300 l, n.e.s.   | 76129000        |                                     | 0,03            | Cat C (15 years)   |
| 761300                | Aluminium containers for compressed or liquefied gas   | 76130000        |                                     | 0               | Cat A (5 yrs)      |
| 761410                | Stranded wire, cables, plaited bands and the like, of aluminium, with steel core (excl. such products electrically insulated)  | 76141000        |                                     | 0               | Cat A (5 yrs)      |
| 761490                | Stranded wires, cables, ropes and similar articles, of aluminium (other than with steel core and electrically insulated products)  | 76149000        |                                     | 0               | Cat A (5 yrs)      |
| 761510                | Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of aluminium (excl. cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware) | 76151000        |                                     | 0,15            | Cat C (15 years)   |
| 761520                | Sanitary ware and parts thereof, of aluminium (excl. cans, boxes and similar containers of heading 7612, and fittings)   | 76152000        |                                     | 0,15            | Cat C (15 years)   |
| 761610                | Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles, of aluminium (excl. staples in strips, plugs, bungs and the like, threaded)   | 76161000        |                                     | 0,15            | Cat C (15 years)   |
| 761691                | Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)  | 76169120        | Wire netting                        | 0               | Cat A (5 yrs)      |
| 761691                | Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)  | 76169130        | Of a kind used as insect screens    | 0,15            | Cat C (15 years)   |
| 761691                | Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)  | 76169190        | Other                               | 0,15            | Cat C (15 years)   |
| 761699                | Articles of aluminium, n.e.s.  | 76169900        |                                     | 0,15            | Cat C (15 years)   |
| 780110                | Unwrought lead, refined  | 78011000        |                                     | 0,15            | Cat C (15 years)   |
| 780191                | Unwrought lead, containing by weight antimony as the principal other element   | 78019100        |                                     | 0,15            | Cat C (15 years)   |
| 780199                | Unwrought lead (excl. refined lead and lead containing by weight antimony as the principal other element)  | 78019900        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level     | MFN Rate | iEPA Basket      |
|----------------|---|----------|----------------------------------|----------|------------------|
| 780200         | Lead waste and scrap (excl. ashes and residues from lead production "heading No 2620", and ingots or other similar unwrought shapes, of remelted waste and scrap, of lead "heading No 7801" and waste and scrap of primary cells, primary batteries et electric accumulators) | 78020000 |                                  | 0,15     | Cat C (15 years) |
| 780411         | Lead sheets, strip and foil, of a thickness "excl. any backing" of $\leq 0,2$ mm  | 78041100 |                                  | 0,15     | Cat C (15 years) |
| 780419         | Lead plates; lead sheets, strip and foil, of a thickness "excl. any backing" of $> 0,2$ mm  | 78041900 |                                  | 0,15     | Cat C (15 years) |
| 780420         | Lead powders and flakes (excl. grains of lead, and spangles of heading 8308)  | 78042000 |                                  | 0,15     | Cat C (15 years) |
| 780600         | Articles of lead, n.e.s.  | 78060000 |                                  | 0,15     | Cat C (15 years) |
| 790111         | Unwrought zinc, not alloyed, containing by weight $\geq 99,99\%$ of zinc  | 79011100 |                                  | 0,15     | Cat C (15 years) |
| 790112         | Unwrought zinc, not alloyed, containing by weight $< 99,99\%$ of zinc   | 79011200 |                                  | 0,15     | Cat C (15 years) |
| 790120         | Unwrought zinc alloys   | 79012000 |                                  | 0,15     | Cat C (15 years) |
| 790200         | Zinc waste and scrap (excl. ash and residues from zinc production "heading 2620", ingots and other similar unwrought shapes, of remelted waste and scrap, of zinc "heading 7901" and waste and scrap of primary cells, primary batteries and electric accumulators)           | 79020000 |                                  | 0,15     | Cat C (15 years) |
| 790310         | Zinc dust   | 79031000 |                                  | 0,15     | Cat C (15 years) |
| 790390         | Zinc powders and flakes (excl. grains of zinc, and spangles of heading 8308, and zinc dust)   | 79039000 |                                  | 0,15     | Cat C (15 years) |
| 790400         | Zinc bars, rods, profiles and wire, n.e.s.  | 79040000 |                                  | 0,15     | Cat C (15 years) |
| 790500         | Zinc plates, sheets, strip and foil   | 79050000 |                                  | 0,15     | Cat C (15 years) |
| 790700         | Articles of zinc, n.e.s.  | 79070010 | Guttering , ridging and roofing. | 0        | Cat A (5 yrs)    |
| 790700         | Articles of zinc, n.e.s.  | 79070090 | Other                            | 0,15     | Cat C (15 years) |
| 800110         | Unwrought tin, not alloyed  | 80011000 |                                  | 0,15     | Cat C (15 years) |
| 800120         | Unwrought tin alloys  | 80012000 |                                  | 0,15     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 800200         | Tin waste and scrap (excl. ash and residues from the manufacture of tin of heading 2620, and ingots and similar unwrought tin produced from melted tin waste and scrap of heading 8001) | 80020000 |                              | 0,15     | Cat C (15 years) |
| 800300         | Tin bars, rods, profiles and wire, n.e.s.   | 80030000 |                              | 0,15     | Cat C (15 years) |
| 800700         | Articles of tin, n.e.s.   | 80070000 |                              | 0,15     | Cat C (15 years) |
| 810110         | Tungsten powders  | 81011000 |                              | 0,15     | Cat C (15 years) |
| 810194         | Unwrought tungsten, incl. bars and rods of tungsten obtained simply by sintering  | 81019400 |                              | 0,15     | Cat C (15 years) |
| 810196         | Tungsten wire   | 81019600 |                              | 0,15     | Cat C (15 years) |
| 810197         | Tungsten waste and scrap (excl. ash and residues containing tungsten)   | 81019700 |                              | 0,15     | Cat C (15 years) |
| 810199         | Articles of tungsten, n.e.s.  | 81019900 |                              | 0,15     | Cat C (15 years) |
| 810210         | Molybdenum powders  | 81021000 |                              | 0,15     | Cat C (15 years) |
| 810294         | Unwrought molybdenum, incl. bars and rods obtained simply by sintering  | 81029400 |                              | 0,15     | Cat C (15 years) |
| 810295         | Molybdenum bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.  | 81029500 |                              | 0,15     | Cat C (15 years) |
| 810296         | Molybdenum wire   | 81029600 |                              | 0,15     | Cat C (15 years) |
| 810297         | Molybdenum waste and scrap (excl. ash and residues containing molybdenum)   | 81029700 |                              | 0,15     | Cat C (15 years) |
| 810299         | Articles of molybdenum, n.e.s.  | 81029900 |                              | 0,15     | Cat C (15 years) |
| 810320         | Unwrought tantalum, incl. bars and rods of tantalum obtained simply by sintering; tantalum powders  | 81032000 |                              | 0,15     | Cat C (15 years) |
| 810330         | Tantalum waste and scrap (excl. ash and residues containing tantalum)   | 81033000 |                              | 0,15     | Cat C (15 years) |
| 810390         | Articles of tantalum, n.e.s.  | 81039000 |                              | 0,15     | Cat C (15 years) |
| 810411         | Unwrought magnesium, containing >= 99,8% by weight of magnesium   | 81041100 |                              | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 810419                | Unwrought magnesium, containing < 99,8% by weight of magnesium  | 81041900        |                                     | 0,15            | Cat C (15 years)   |
| 810420                | Magnesium waste and scrap (excl. ash and residues containing magnesium, and raspings, turnings and granules graded according to size) | 81042000        |                                     | 0,15            | Cat C (15 years)   |
| 810430                | Magnesium raspings, turnings and granules, graded according to size; magnesium powders  | 81043000        |                                     | 0,15            | Cat C (15 years)   |
| 810490                | Articles of magnesium, n.e.s.   | 81049000        |                                     | 0,15            | Cat C (15 years)   |
| 810520                | Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; cobalt powders                                  | 81052000        |                                     | 0,15            | Cat C (15 years)   |
| 810530                | Cobalt waste and scrap (excl. ash and residues containing cobalt)   | 81053000        |                                     | 0,15            | Cat C (15 years)   |
| 810590                | Articles of cobalt, n.e.s.  | 81059000        |                                     | 0,15            | Cat C (15 years)   |
| 810600                | Bismuth and articles thereof, n.e.s.; bismuth waste and scrap (excl. ash and residues containing bismuth)                             | 81060000        |                                     | 0,15            | Cat C (15 years)   |
| 810720                | Unwrought cadmium; cadmium powders  | 81072000        |                                     | 0,15            | Cat C (15 years)   |
| 810730                | Cadmium waste and scrap (excl. ashes and residues containing cadmium)   | 81073000        |                                     | 0,15            | Cat C (15 years)   |
| 810790                | Articles of cadmium, n.e.s.   | 81079000        |                                     | 0,15            | Cat C (15 years)   |
| 810820                | Unwrought titanium; titanium powders  | 81082000        |                                     | 0,15            | Cat C (15 years)   |
| 810830                | Titanium waste and scrap (excl. ash and residues containing titanium)   | 81083000        |                                     | 0,15            | Cat C (15 years)   |
| 810890                | Articles of titanium, n.e.s.  | 81089000        |                                     | 0,15            | Cat C (15 years)   |
| 810920                | Unwrought zirconium; zirconium powders  | 81092000        |                                     | 0,15            | Cat C (15 years)   |
| 810930                | Zirconium waste and scrap (excl. ash and residues containing zirconium)   | 81093000        |                                     | 0,15            | Cat C (15 years)   |
| 810990                | Articles of zirconium, n.e.s.   | 81099000        |                                     | 0,15            | Cat C (15 years)   |
| 811010                | Unwrought antimony; antimony powders  | 81101000        |                                     | 0,15            | Cat C (15 years)   |
| 811020                | Antimony waste and scrap (excl. ash and residues containing antimony)   | 81102000        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 811090                | Articles of antimony, n.e.s.   | 81109000        |                                     | 0,15            | Cat C (15 years)   |
| 811100                | Manganese and articles thereof, n.e.s.; manganese waste and scrap (excl. ash and residues containing manganese)  | 81110000        |                                     | 0,15            | Cat C (15 years)   |
| 811212                | Unwrought beryllium; beryllium powders   | 81121200        |                                     | 0,15            | Cat C (15 years)   |
| 811213                | Beryllium waste and scrap (excl. ashes and residues containing beryllium)  | 81121300        |                                     | 0,15            | Cat C (15 years)   |
| 811219                | Articles of beryllium, n.e.s.  | 81121900        |                                     | 0,15            | Cat C (15 years)   |
| 811221                | Unwrought chromium; chromium powders   | 81122100        |                                     | 0,15            | Cat C (15 years)   |
| 811222                | Chromium waste and scrap (excl. ash and residues containing chromium and chromium alloys containing > 10% by weight of nickel)   | 81122200        |                                     | 0,15            | Cat C (15 years)   |
| 811229                | Articles of chromium, n.e.s.   | 81122900        |                                     | 0,15            | Cat C (15 years)   |
| 811251                | Unwrought thallium; thallium powders   | 81125100        |                                     | 0,15            | Cat C (15 years)   |
| 811252                | Thallium waste and scrap (excl. ashes and residues containing thallium)  | 81125200        |                                     | 0,15            | Cat C (15 years)   |
| 811259                | Articles of thallium, n.e.s.   | 81125900        |                                     | 0,15            | Cat C (15 years)   |
| 811292                | Unwrought hafnium "celtium", niobium "columbium", rhenium, gallium, indium, vanadium and germanium; powders and waste and scrap of these metals (excl. ash and residues containing these metals) | 81129200        |                                     | 0,15            | Cat C (15 years)   |
| 811299                | Articles of hafnium "celtium", niobium "columbium", rhenium, gallium, indium, vanadium and germanium, n.e.s.   | 81129900        |                                     | 0,15            | Cat C (15 years)   |
| 811300                | Cermets and articles thereof, n.e.s.; waste and scrap of cermets (excl. ash and residues containing cermets)   | 81130000        |                                     | 0,15            | Cat C (15 years)   |
| 820110                | Spades and shovels, with working parts of base metal   | 82011000        |                                     | 0               | Cat A (5 yrs)      |
| 820130                | Mattocks, picks, hoes and rakes, with working parts of base metal (excl. ice axes)   | 82013000        |                                     | 0               | Cat A (5 yrs)      |
| 820140                | Axes, billhooks and similar hewing tools, with working parts of base metal (excl. ice axes)  | 82014000        |                                     | 0               | Cat A (5 yrs)      |
| 820150                | Secateurs and similar one-handed pruners and shears, incl. poultry shears, with working parts of base metal  | 82015000        |                                     | 0               | Cat A (5 yrs)      |
| 820160                | Hedge shears, two-handed pruning shears and similar two-handed shears, with working parts of base metal  | 82016000        |                                     | 0               | Cat A (5 yrs)      |



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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 820190                | Scythes, sickles, hay knives, timber wedges and other hand tools of a kind used in agriculture, horticulture or forestry, with working parts of base metal (excl. spades, shovels, mattocks, picks, hoes, rakes, axes, billhooks and similar hewing tools, poultry shears, secateurs and similar one-handed pruners and shears, hedge shears, two-handed pruning shears and similar two-handed shears) | 82019000        |                                     | 0               | Cat A (5 yrs)      |
| 820210                | Handsaws, with working parts of base metal (excl. power-operated saws)   | 82021000        |                                     | 0,03            | Cat C (15 years)   |
| 820220                | Bandsaw blades of base metal   | 82022000        |                                     | 0,03            | Cat C (15 years)   |
| 820231                | Circular saw blades, incl. slitting or slotting saw blades, of base metal, with working parts of steel   | 82023100        |                                     | 0,03            | Cat C (15 years)   |
| 820239                | Circular saw blades, incl. slitting or slotting saw blades, and parts thereof, of base metal, with working parts of materials other than steel   | 82023900        |                                     | 0,03            | Cat C (15 years)   |
| 820240                | Chainsaw blades of base metal  | 82024000        |                                     | 0               | Cat A (5 yrs)      |
| 820291                | Straight saw blades, of base metal, for working metal  | 82029100        |                                     | 0,03            | Cat C (15 years)   |
| 820299                | Saw blades, incl. toothless saw blades, of base metal (excl. bandsaw blades, circular saw blades, slitting or slotting saw blades, chainsaw blades and straight saw blades for working metal)  | 82029900        |                                     | 0,03            | Cat C (15 years)   |
| 820310                | Files, rasps and similar hand tools of base metal  | 82031000        |                                     | 0,03            | Cat C (15 years)   |
| 820320                | Pliers, incl. cutting pliers, pincers and tweezers for non-medical use and similar hand tools, of base metal   | 82032000        |                                     | 0,03            | Cat C (15 years)   |
| 820330                | Metal-cutting shears and similar hand tools, of base metal   | 82033000        |                                     | 0,03            | Cat C (15 years)   |
| 820340                | Pipe-cutters, bolt croppers, perforating punches and similar hand tools, of base metal   | 82034000        |                                     | 0,03            | Cat C (15 years)   |
| 820411                | Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, non-adjustable  | 82041100        |                                     | 0,03            | Cat C (15 years)   |
| 820412                | Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, adjustable (excl. tap wrenches)   | 82041200        |                                     | 0,03            | Cat C (15 years)   |
| 820420                | Interchangeable spanner sockets, with or without handles, of base metal  | 82042000        |                                     | 0,03            | Cat C (15 years)   |
| 820510                | Hand-operated drilling, threading or tapping hand tools  | 82051000        |                                     | 0,03            | Cat C (15 years)   |
| 820520                | Hammers and sledge hammers with working parts of base metal  | 82052000        |                                     | 0,03            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 820530                | Planes, chisels, gouges and similar cutting tools for working wood   | 82053000        |                                     | 0,03            | Cat C (15 years)   |
| 820540                | Hand-operated screwdrivers   | 82054000        |                                     | 0,03            | Cat C (15 years)   |
| 820551                | Household hand tools, non-mechanical, with working parts of base metal, n.e.s.   | 82055100        |                                     | 0,03            | Cat C (15 years)   |
| 820559                | Hand tools, incl. glaziers' diamonds, of base metal, n.e.s.  | 82055900        |                                     | 0,03            | Cat C (15 years)   |
| 820560                | Blowlamps and the like (excl. gas-powered blowlamps)   | 82056000        |                                     | 0,03            | Cat C (15 years)   |
| 820570                | Vices, clamps and the like (excl. accessories for and parts of machine tools or water-jet cutting machines)  | 82057000        |                                     | 0,03            | Cat C (15 years)   |
| 820590                | Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks; sets of articles of two or more subheadings of heading 8205          | 82059000        |                                     | 0,03            | Cat C (15 years)   |
| 820600                | Sets of two or more tools of heading 8202 to 8205, put up in sets for retail sale  | 82060000        |                                     | 0,03            | Cat C (15 years)   |
| 820713                | Rock-drilling or earth-boring tools, interchangeable, with working parts of sintered metal carbides or cermets   | 82071300        |                                     | 0               | Cat A (5 yrs)      |
| 820719                | Rock-drilling or earth-boring tools, interchangeable, and parts therefor, with working parts of materials other than sintered metal carbide or cermets | 82071900        |                                     | 0               | Cat A (5 yrs)      |
| 820720                | Interchangeable dies for drawing or extruding metal  | 82072000        |                                     | 0               | Cat A (5 yrs)      |
| 820730                | Interchangeable tools for pressing, stamping or punching   | 82073000        |                                     | 0               | Cat A (5 yrs)      |
| 820740                | Tools for tapping or threading, interchangeable  | 82074000        |                                     | 0               | Cat A (5 yrs)      |
| 820750                | Tools for drilling, interchangeable (excl. rock-drilling or earth-boring tools and tools for tapping)  | 82075000        |                                     | 0               | Cat A (5 yrs)      |
| 820760                | Interchangeable tools for boring or broaching  | 82076000        |                                     | 0               | Cat A (5 yrs)      |
| 820770                | Interchangeable tools for milling  | 82077000        |                                     | 0               | Cat A (5 yrs)      |
| 820780                | Interchangeable tools for turning  | 82078000        |                                     | 0               | Cat A (5 yrs)      |
| 820790                | Interchangeable tools for hand tools, whether or not power-operated, or for machine tools, n.e.s.  | 82079000        |                                     | 0               | Cat A (5 yrs)      |
| 820810                | Knives and cutting blades, of base metal, for machines or for mechanical appliances, for metalworking  | 82081000        |                                     | 0               | Cat A (5 yrs)      |
| 820820                | Knives and cutting blades, of base metal, for machines or for mechanical appliances, for wood-working  | 82082000        |                                     | 0               | Cat A (5 yrs)      |
| 820830                | Knives and cutting blades, of base metal, for kitchen appliances or for machines used by the food industry   | 82083000        |                                     | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 820840                | Knives and cutting blades, of base metal, for agricultural, horticultural or forestry machines (excl. those for wood-working)  | 82084000        |                                     | 0               | Cat A (5 yrs)      |
| 820890                | Knives and cutting blades, of base metal, for machines or for mechanical appliances (excl. those for metal or wood-working, kitchen appliances or machines used by the food industry and those for agricultural, horticultural or forestry machines) | 82089000        |                                     | 0               | Cat A (5 yrs)      |
| 820900                | Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets  | 82090000        |                                     | 0               | Cat A (5 yrs)      |
| 821000                | Hand-operated mechanical devices, of base metal, weighing <= 10 kg, used in the preparation, conditioning or serving of food or drink  | 82100000        |                                     | 0               | Cat A (5 yrs)      |
| 821110                | Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article  | 82111000        |                                     | 0,15            | Cat C (15 years)   |
| 821191                | Table knives having fixed blades of base metal, incl. handles (excl. butter knives and fish knives)  | 82119100        |                                     | 0,15            | Cat C (15 years)   |
| 821192                | Knives with fixed blades of base metal (excl. straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)                 | 82119200        |                                     | 0,15            | Cat C (15 years)   |
| 821193                | Knives having other than fixed blades, incl. pruning knives, of base metal (excl. razors)  | 82119300        |                                     | 0,15            | Cat C (15 years)   |
| 821194                | Blades of base metal for table knives, pocket knives and other knives of heading 8211  | 82119400        |                                     | 0,15            | Cat C (15 years)   |
| 821195                | Handles of base metal for table knives, pocket knives and other knives of heading 8211   | 82119500        |                                     | 0,15            | Cat C (15 years)   |
| 821210                | Non-electric razors of base metal  | 82121000        |                                     | 0,15            | Cat C (15 years)   |
| 821220                | Safety razor blades of base metal, incl. razor blade blanks in strips  | 82122000        |                                     | 0,15            | Cat C (15 years)   |
| 821290                | Parts of non-electric razors of base metal (excl. safety razor blades and razor blade blanks in strips)  | 82129000        |                                     | 0,15            | Cat C (15 years)   |
| 821300                | Scissors, tailors' shears and similar shears, and blades therefor, of base metal (excl. hedge shears, two-handed pruning shears and similar two-handed shears, secateurs and similar one-handed pruners and shears and hoof nippers for farriers)    | 82130000        |                                     | 0,15            | Cat C (15 years)   |
| 821410                | Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor, of base metal (excl. machinery and mechanical appliances of chapter 84)  | 82141010        | Pencil Sharpener                    | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 821410                | Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor, of base metal (excl. machinery and mechanical appliances of chapter 84)   | 82141090        | Other                               | 0,15            | Cat C (15 years)   |
| 821420                | Manicure or pedicure sets and instruments, incl. nail files, of base metal (excl. ordinary scissors)  | 82142000        |                                     | 0,15            | Cat C (15 years)   |
| 821490                | Hair clippers, butchers' or kitchen cleavers and other articles of cutlery of base metal, n.e.s.  | 82149000        |                                     | 0,15            | Cat C (15 years)   |
| 821510                | Sets of spoons, forks or other articles of heading 8215, which may also contain up to an equivalent number of knives, of base metal, containing at least one article plated with precious metal   | 82151000        |                                     | 0,15            | Cat C (15 years)   |
| 821520                | Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metal, containing no articles plated with precious metal                                   | 82152000        |                                     | 0,15            | Cat C (15 years)   |
| 821591                | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)     | 82159100        |                                     | 0,15            | Cat C (15 years)   |
| 821599                | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears) | 82159900        |                                     | 0,15            | Cat C (15 years)   |
| 830110                | Padlocks of base metal  | 83011000        |                                     | 0,15            | Cat C (15 years)   |
| 830120                | Locks used for motor vehicles, of base metal  | 83012000        |                                     | 0,2             | Cat C (15 years)   |
| 830130                | Locks used for furniture, of base metal   | 83013000        |                                     | 0,15            | Cat C (15 years)   |
| 830140                | Locks of base metal (excl. padlocks and locks for motor vehicles or furniture)  | 83014000        |                                     | 0,15            | Cat C (15 years)   |
| 830150                | Clasps and frames with clasps, incorporating locks, of base metal   | 83015000        |                                     | 0,15            | Cat C (15 years)   |
| 830160                | Parts of padlocks, locks, clasps and frames with clasps, incorporating locks, of base metal, n.e.s.   | 83016000        |                                     | 0,15            | Cat C (15 years)   |
| 830170                | Keys presented separately for padlocks, locks, clasps and frames with clasps incorporating locks, of base metal, n.e.s  | 83017000        |                                     | 0,15            | Cat C (15 years)   |
| 830210                | Hinges of all kinds, of base metal  | 83021000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 830220                | Castors with mountings of base metal  | 83022000        |                                     | 0,15            | Cat C (15 years)   |
| 830230                | Base metal mountings, fittings and similar articles suitable for motor vehicles (excl. hinges and castors)  | 83023000        |                                     | 0,15            | Cat C (15 years)   |
| 830241                | Base metal mountings and fittings suitable for buildings (excl. locks with keys and hinges)   | 83024100        |                                     | 0,15            | Cat C (15 years)   |
| 830242                | Base metal mountings, fittings and similar articles suitable for furniture (excl. locks with keys, hinges and castors)  | 83024200        |                                     | 0,15            | Cat C (15 years)   |
| 830249                | Base metal mountings, fittings and similar articles (excl. locks with keys, clasps and frames with clasps incorporating locks, hinges, castors and mountings and fittings suitable for buildings, motor vehicles or furniture)                                  | 83024900        |                                     | 0,15            | Cat C (15 years)   |
| 830250                | Hat-racks, hat-pegs, brackets and similar fixtures of base metal  | 83025000        |                                     | 0,15            | Cat C (15 years)   |
| 830260                | Automatic door closers of base metal  | 83026000        |                                     | 0,15            | Cat C (15 years)   |
| 830300                | Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal  | 83030000        |                                     | 0,15            | Cat C (15 years)   |
| 830400                | Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excl. office furniture of heading 9403 and waste paper bins)  | 83040000        |                                     | 0,15            | Cat C (15 years)   |
| 830510                | Fittings for loose-leaf binders or files, of base metal (excl. drawing pins and clasps for books or registers)  | 83051000        |                                     | 0,15            | Cat C (15 years)   |
| 830520                | Staples in strips, of base metal  | 83052000        |                                     | 0,15            | Cat C (15 years)   |
| 830590                | Office articles such as letter clips, letter corners, paper clips and indexing tags, of base metal, incl. parts of articles of heading 8305 (excl. fittings for loose-leaf binders or files, staples in strips, drawing pins and clasps for books or registers) | 83059000        |                                     | 0,15            | Cat C (15 years)   |
| 830610                | Bells, gongs and the like, non-electric, of base metal (excl. musical instruments)  | 83061000        |                                     | 0,15            | Cat C (15 years)   |
| 830621                | Statuettes and other ornaments, of base metal, plated with precious metal (excl. works of art, collectors' pieces and antiques)   | 83062100        |                                     | 0,15            | Cat C (15 years)   |
| 830629                | Statuettes and other ornaments, of base metal, not plated with precious metal (excl. works of art, collectors' pieces and antiques)   | 83062900        |                                     | 0,15            | Cat C (15 years)   |
| 830630                | Photograph, picture or similar frames, of base metal; mirrors of base metal (excl. optical elements)  | 83063000        |                                     | 0,15            | Cat C (15 years)   |
| 830710                | Flexible tubing of iron or steel, with or without fittings  | 83071000        |                                     | 0,15            | Cat C (15 years)   |

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| 830790         | Flexible tubing of base metal other than iron or steel, with or without fittings  | 83079000 |                              | 0,15     | Cat C (15 years) |
| 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 |                              | 0,15     | Cat C (15 years) |
| 830820         | Tubular or bifurcated rivets, of base metal   | 83082000 |                              | 0,15     | Cat C (15 years) |
| 830890         | Clasps, frames with clasps without locks, buckles and buckle-clasps, of base metal, for clothing, footwear, handbags, travel goods or other made-up articles, incl. parts of articles of heading 8308, of base metal (excl. hooks, eyes, eyelets and tubular or bifurcated rivets)            | 83089000 |                              | 0,15     | Cat C (15 years) |
| 830910         | Crown corks of base metal   | 83091000 |                              | 0        | Cat A (5 yrs)    |
| 830990         | Stoppers, caps and lids, incl. screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal (excl. crown corks)  | 83099000 |                              | 0        | Cat A (5 yrs)    |
| 831000         | Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, incl. traffic signs (excl. those of heading 9405, type and the like, and signal boards, signal discs and signal arms for traffic of heading 8608)                              | 83100000 |                              | 0,15     | Cat C (15 years) |
| 831110         | Coated electrodes of base metal, for electric arc-welding   | 83111000 |                              | 0,15     | Cat C (15 years) |
| 831120         | Cored wire of base metal, for electric arc-welding  | 83112000 |                              | 0,15     | Cat C (15 years) |
| 831130         | Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame (excl. wire and rods cored with solder which, excl. the flux material, contains $\geq 2\%$ by weight of precious metal)   | 83113000 |                              | 0,15     | Cat C (15 years) |
| 831190         | Wire, rods, tubes, plates, electrodes and the like, of base metal or of metal carbides, coated or cored with flux material, for soldering, brazing, welding or deposition of metal or metal carbides, n.e.s., and wire and rods of agglomerated base metal powder, for metal spraying, n.e.s. | 83119000 |                              | 0,15     | Cat C (15 years) |
| 840110         | Nuclear reactors [Euratom]  | 84011000 |                              | 0,03     | Cat B (10 yrs)   |
| 840120         | Machinery and apparatus for isotopic separation and parts thereof, n.e.s. [Euratom]   | 84012000 |                              | 0,03     | Cat B (10 yrs)   |
| 840130         | Fuel elements "cartridges", non-irradiated, in casing with handling fixtures, for nuclear reactors [Euratom]  | 84013000 |                              | 0,03     | Cat B (10 yrs)   |
| 840140         | Parts of nuclear reactors, n.e.s. [Euratom]   | 84014000 |                              | 0,03     | Cat B (10 yrs)   |
| 840211         | Watertube boilers with a steam production $> 45$ t/hour   | 84021100 |                              | 0,03     | Cat B (10 yrs)   |
| 840212         | Watertube boilers with a steam production $\leq 45$ t/hour (excl. central heating hot water boilers capable also of producing low pressure steam)   | 84021200 |                              | 0,03     | Cat B (10 yrs)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
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| 840219         | Vapour generating boilers, incl. hybrid boilers (excl. central heating hot water boilers capable also of producing low pressure steam)  | 84021900 |                              | 0,03     | Cat B (10 yrs)   |
| 840220         | Superheated water boilers   | 84022000 |                              | 0,03     | Cat B (10 yrs)   |
| 840290         | Parts of vapour generating boilers and superheated water boilers, n.e.s.  | 84029000 |                              | 0,03     | Cat B (10 yrs)   |
| 840310         | Central heating boilers, non-electric (excl. vapour generating boilers and superheated water boilers of heading 8402)   | 84031000 |                              | 0,03     | Cat B (10 yrs)   |
| 840390         | Parts of central heating boilers, n.e.s.  | 84039000 |                              | 0,03     | Cat B (10 yrs)   |
| 840410         | Auxiliary plant for use with boilers of heading 8402 or 8403, e.g. economizers, superheaters, soot removers and gas recoverers;   | 84041000 |                              | 0,03     | Cat B (10 yrs)   |
| 840420         | Condensers for steam or other vapour power units  | 84042000 |                              | 0,03     | Cat B (10 yrs)   |
| 840490         | Parts of auxiliary plant of heading 8402 or 8403 and condensers for steam or other vapour power units, n.e.s.   | 84049000 |                              | 0,03     | Cat B (10 yrs)   |
| 840510         | Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers (excl. coke ovens, electrolytic process gas generators and carbide lamps) | 84051000 |                              | 0,03     | Cat B (10 yrs)   |
| 840590         | Parts of producer gas or water gas generators and acetylene gas generators or similar water process gas generators, n.e.s.  | 84059000 |                              | 0,03     | Cat B (10 yrs)   |
| 840610         | Steam and other vapour turbines for marine propulsion   | 84061000 |                              | 0,03     | Cat B (10 yrs)   |
| 840681         | Steam and other vapour turbines, of an output > 40 MW (excl. those for marine propulsion)   | 84068100 |                              | 0,03     | Cat B (10 yrs)   |
| 840682         | Steam and other vapour turbines, of an output <= 40 MW (excl. those for marine propulsion)  | 84068200 |                              | 0,03     | Cat B (10 yrs)   |
| 840690         | Parts of steam and other vapour turbines, n.e.s.  | 84069000 |                              | 0,03     | Cat B (10 yrs)   |
| 840710         | Spark-ignition reciprocating or rotary internal combustion piston engine, for aircraft  | 84071000 |                              | 0,03     | Cat B (10 yrs)   |
| 840721         | Spark-ignition outboard motors for marine propulsion  | 84072110 | Not exceeding 30horse power  | 0        | Cat A (5 yrs)    |
| 840721         | Spark-ignition outboard motors for marine propulsion  | 84072190 | Other                        | 0,03     | Cat B (10 yrs)   |
| 840729         | Spark-ignition reciprocating or rotary engines, for marine propulsion (excl. outboard motors)   | 84072900 |                              | 0,03     | Cat B (10 yrs)   |
| 840731         | Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity <= 50 cm <sup>3</sup>   | 84073100 |                              | 0,15     | Cat C (15 years) |
| 840732         | Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity > 50 cm <sup>3</sup> but <= 250 cm <sup>3</sup>   | 84073200 |                              | 0,2      | Cat C (15 years) |
| 840733         | Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity > 250 cm <sup>3</sup> but <= 1.000 cm <sup>3</sup>  | 84073300 |                              | 0,2      | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level  | MFN Rate | iEPA Basket      |
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| 840734         | Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity > 1.000 cm <sup>3</sup>  | 84073400 |   | 0,2      | Cat C (15 years) |
| 840790         | Spark-ignition reciprocating or rotary internal combustion piston engine (excl. those for aircraft or marine propulsion and reciprocating piston engine of a kind used for vehicles of chapter 87) | 84079000 |   | 0,15     | Cat C (15 years) |
| 840810         | Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for marine propulsion   | 84081010 | Not exceeding 30 horse power  | 0        | Cat A (5 yrs)    |
| 840810         | Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for marine propulsion   | 84081090 | Other   | 0,03     | Cat B (10 yrs)   |
| 840820         | Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for the propulsion of vehicles of chapter 87  | 84082000 |   | 0,03     | Cat B (10 yrs)   |
| 840890         | Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" (excl. engines for marine propulsion and engines for vehicles of chapter 87)                                 | 84089000 |   | 0,03     | Cat B (10 yrs)   |
| 840910         | Parts suitable for use solely or principally with internal combustion piston engine for aircraft, n.e.s.   | 84091000 |   | 0        | Cat A (5 yrs)    |
| 840991         | Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.   | 84099110 | For engines of a kind used for the propulsion of vehicles of chapter 87 | 0,2      | Cat C (15 years) |
| 840991         | Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.   | 84099190 | For other engines   | 0,15     | Cat C (15 years) |
| 840999         | Parts suitable for use solely or principally with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", n.e.s.  | 84099910 | For engines of a kind used for the propulsion of vehicles of chapter 87 | 0,2      | Cat C (15 years) |
| 840999         | Parts suitable for use solely or principally with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", n.e.s.  | 84099990 | For other engines   | 0,15     | Cat C (15 years) |
| 841011         | Hydraulic turbines and water wheels, of a power <= 1.000 kW (excl. hydraulic power engines and motors of heading 8412)   | 84101100 |   | 0,03     | Cat B (10 yrs)   |
| 841012         | Hydraulic turbines and water wheels, of a power > 1.000 kW but <= 10.000 kW (excl. hydraulic power engines and motors of heading 8412)   | 84101200 |   | 0,03     | Cat B (10 yrs)   |
| 841013         | Hydraulic turbines and water wheels, of a power > 10.000 kW (excl. hydraulic power engines and motors of heading 8412)   | 84101300 |   | 0,03     | Cat B (10 yrs)   |
| 841090         | Parts of hydraulic turbines and water wheels incl. regulators  | 84109000 |   | 0,03     | Cat B (10 yrs)   |
| 841111         | Turbojets of a thrust <= 25 kN   | 84111100 |   | 0,03     | Cat B (10 yrs)   |
| 841112         | Turbojets of a thrust > 25 kN  | 84111200 |   | 0,03     | Cat B (10 yrs)   |
| 841121         | Turbopropellers of a power <= 1.100 kW   | 84112100 |   | 0,03     | Cat B (10 yrs)   |
| 841122         | Turbopropellers of a power > 1.100 kW  | 84112200 |   | 0,03     | Cat B (10 yrs)   |
| 841181         | Gas turbines of a power <= 5.000 kW (excl. turbojets and turbopropellers)  | 84118100 |   | 0,03     | Cat B (10 yrs)   |



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| 841182         | Gas turbines of a power > 5.000 kW (excl. turbojets and turbopropellers)   | 84118200 |                              | 0,03     | Cat B (10 yrs) |
| 841191         | Parts of turbojets or turbopropellers, n.e.s.  | 84119100 |                              | 0,03     | Cat B (10 yrs) |
| 841199         | Parts of gas turbines, n.e.s.  | 84119900 |                              | 0,03     | Cat B (10 yrs) |
| 841210         | Reaction engines other than turbojets  | 84121000 |                              | 0,03     | Cat B (10 yrs) |
| 841221         | Hydraulic power engines and motors, linear acting "cylinders"  | 84122100 |                              | 0,03     | Cat B (10 yrs) |
| 841229         | Hydraulic power engines and motors (excl. hydraulic turbines and water wheels of heading 8410, steam turbines and hydraulic power engines and motors, linear acting)   | 84122900 |                              | 0,03     | Cat B (10 yrs) |
| 841231         | Pneumatic power engines and motors, linear-acting, "cylinders"   | 84123100 |                              | 0,03     | Cat B (10 yrs) |
| 841239         | Pneumatic power engines and motors (excl. linear acting)   | 84123900 |                              | 0,03     | Cat B (10 yrs) |
| 841280         | Engines and motors (excl. steam turbines, internal combustion piston engine, hydraulic turbines, water wheels, gas turbines, reaction engines, hydraulic power engines and motors, pneumatic power engines and motors and electric motors) | 84128000 |                              | 0,03     | Cat B (10 yrs) |
| 841290         | Parts of non-electrical engines and motors, n.e.s.   | 84129000 |                              | 0,03     | 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 |                              | 0,03     | Cat B (10 yrs) |
| 841319         | Pumps for liquids, fitted or designed to be fitted with a measuring device (excl. pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages)   | 84131910 | Water Pumps                  | 0        | Cat A (5 yrs)  |
| 841319         | Pumps for liquids, fitted or designed to be fitted with a measuring device (excl. pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages)   | 84131990 | Other                        | 0,03     | Cat B (10 yrs) |
| 841320         | Hand pumps for liquids (excl. those of subheading 8413.11 and 8413.19)   | 84132000 |                              | 0,03     | Cat B (10 yrs) |
| 841330         | Fuel, lubricating or cooling medium pumps for internal combustion piston engine  | 84133000 |                              | 0,03     | Cat B (10 yrs) |
| 841340         | Concrete pumps   | 84134000 |                              | 0,03     | Cat B (10 yrs) |
| 841350         | Reciprocating positive displacement pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and concrete pumps)                    | 84135000 |                              | 0,03     | Cat B (10 yrs) |
| 841360         | Rotary positive displacement pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19 and fuel, lubricating or cooling medium pumps for internal combustion piston engine)   | 84136000 |                              | 0,03     | Cat B (10 yrs) |
| 841370         | Centrifugal pumps, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and concrete pumps)  | 84137000 |                              | 0,03     | Cat B (10 yrs) |

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| 841381                | Pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds)  | 84138100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841382                | Liquid elevators (excl. pumps)  | 84138200        |                                     | 0,03            | Cat B (10 yrs)     |
| 841391                | Parts of pumps for liquids, n.e.s.  | 84139100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841392                | Parts of liquid elevators, n.e.s.   | 84139200        |                                     | 0,03            | Cat B (10 yrs)     |
| 841410                | Vacuum pumps  | 84141000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841420                | Hand-operated or foot-operated air pumps  | 84142000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841430                | Compressors for refrigerating equipment   | 84143000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841440                | Air compressors mounted on a wheeled chassis for towing   | 84144000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841451                | Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output <= 125 W  | 84145100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841459                | Fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output <= 125 W)   | 84145900        |                                     | 0,03            | Cat B (10 yrs)     |
| 841460                | Hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side <= 120 cm   | 84146000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841480                | Air pumps, air or other gas compressors and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side > 120 cm (excl. vacuum pumps, hand- or foot-operated air pumps, compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing) | 84148000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841490                | Parts of : air or vacuum pumps, air or other gas compressors, fans and ventilating or recycling hoods incorporating a fan, n.e.s.   | 84149000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841510                | Air conditioning machines designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"  | 84151000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841520                | Air conditioning machines of a kind used for persons, in motor vehicles   | 84152000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841581                | Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling-heat cycle "reversible heat pumps" (excl. of a kind used for persons in motor vehicles and self-contained or "split-system" window or wall air conditioning machines)  | 84158100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841582                | Air conditioning machines incorporating a refrigerating unit but without a valve for reversal of the cooling-heat cycle (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)   | 84158200        |                                     | 0,03            | Cat B (10 yrs)     |

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| 841583                | Air conditioning machines comprising a motor-driven fan, not incorporating a refrigerating unit but incorporating elements for changing the temperature and humidity (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)  | 84158300        |                                     | 0,03            | Cat B (10 yrs)     |
| 841590                | Parts of air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, n.e.s.  | 84159000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841610                | Furnace burners for liquid fuel   | 84161000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841620                | Furnace burners for pulverised solid fuel or gas, incl. combination burners   | 84162000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841630                | Mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances (excl. burners)  | 84163000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841690                | Parts of furnace burners such as mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances, n.e.s.   | 84169000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841710                | Industrial or laboratory furnaces and ovens, non-electric, for the roasting, melting or other heat treatment of ores, pyrites or metals (excl. drying ovens)  | 84171000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841720                | Bakery ovens, incl. biscuit ovens, non-electric   | 84172000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841780                | Industrial or laboratory furnaces and ovens, non-electric, incl. incinerators (excl. those for the roasting, melting or other heat treatment of ores, pyrites or metals, bakery ovens, drying ovens and ovens for cracking operations)  | 84178000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841790                | Parts of industrial or laboratory furnaces, non-electric, incl. incinerators, n.e.s.  | 84179000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841810                | Combined refrigerator-freezers, with separate external doors  | 84181000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841821                | Household refrigerators, compression-type   | 84182100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841829                | Household refrigerators, absorption-type  | 84182900        |                                     | 0,03            | Cat B (10 yrs)     |
| 841830                | Freezers of the chest type, of a capacity <= 800 l  | 84183000        |                                     | 0,03            | Cat C (15 years)   |
| 841840                | Freezers of the upright type, of a capacity <= 900 l  | 84184000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841850                | Furniture "chests, cabinets, display counters, show-cases and the like" for storage and display, incorporating refrigerating or freezing equipment (excl. combined refrigerator-freezers with separate external doors, household refrigerators and freezers of the chest type of a capacity <= 800 l or of the upright type of a capacity <= 900 l) | 84185000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841861                | Heat pumps (excl. air conditioning machines of heading 8415)  | 84186100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841869                | Refrigerating or freezing equipment (excl. refrigerating and freezing furniture)  | 84186900        |                                     | 0,03            | Cat B (10 yrs)     |
| 841891                | Furniture designed to receive refrigerating or freezing equipment   | 84189100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841899                | Parts of refrigerating or freezing equipment and heat pumps, n.e.s.   | 84189900        |                                     | 0,03            | Cat B (10 yrs)     |

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| 841911                | Instantaneous gas water heaters (excl. boilers or water heaters for central heating)   | 84191100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841919                | Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters and boilers or water heaters for central heating)  | 84191900        |                                     | 0,03            | Cat B (10 yrs)     |
| 841920                | Medical, surgical or laboratory sterilizers  | 84192000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841931                | Dryers for agricultural products   | 84193100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841932                | Dryers for wood, paper pulp, paper or paperboard   | 84193200        |                                     | 0,03            | Cat B (10 yrs)     |
| 841939                | Dryers (excl. dryers for agricultural products, for wood, paper pulp, paper or paperboard, for yarns, fabrics and other textile products, dryers for bottles or other containers, hairdryers, hand dryers and domestic appliances)   | 84193900        |                                     | 0,03            | Cat B (10 yrs)     |
| 841940                | Distilling or rectifying plant   | 84194000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841950                | Heat-exchange units (excl. those used with boilers)  | 84195000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841960                | Machinery for liquefying air or other gases  | 84196000        |                                     | 0,03            | Cat B (10 yrs)     |
| 841981                | Machinery, plant and equipment for making hot drinks or for cooking or heating food (excl. domestic appliances)  | 84198100        |                                     | 0,03            | Cat B (10 yrs)     |
| 841989                | Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, sterilising, pasteurising, steaming, evaporating, vaporising, condensing or cooling, n.e.s. (excl. machinery used for domestic purposes and furnaces, ovens and other equipment of heading 8514) | 84198900        |                                     | 0,03            | Cat B (10 yrs)     |
| 841990                | Parts of machinery, plant and laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, and of non-electric instantaneous and storage water heaters, n.e.s.   | 84199000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842010                | Calendering or other rolling machines (other than for metals or glass)   | 84201000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842091                | Cylinders for calendering or other rolling machines (other than for metals or glass)   | 84209100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842099                | Parts for calendering or rolling machines, n.e.s. (other than for metals or glass and excl. cylinders)   | 84209900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842111                | Centrifugal cream separators   | 84211100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842112                | Centrifugal clothes-dryers   | 84211200        |                                     | 0,03            | Cat B (10 yrs)     |
| 842119                | Centrifuges, incl. centrifugal dryers (excl. isotope separators, cream separators and clothes dryers)  | 84211900        |                                     | 0,15            | Cat C (15 years)   |
| 842121                | Machinery and apparatus for filtering or purifying water   | 84212100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842122                | Machinery and apparatus for filtering or purifying beverages (excl. water)   | 84212200        |                                     | 0,03            | Cat B (10 yrs)     |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level                | MFN Rate | iEPA Basket      |
|----------------|---|----------|---|----------|------------------|
| 842123         | Oil or petrol-filters for internal combustion engines   | 84212300 |   | 0,2      | Cat C (15 years) |
| 842129         | Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for water and other beverages, oil or petrol-filters for internal combustion engines and artificial kidneys)   | 84212900 |   | 0,03     | Cat B (10 yrs)   |
| 842131         | Intake air filters for internal combustion engines  | 84213110 | For motor vehicles of subheading 8701.90.10 | 0,2      | Cat C (15 years) |
| 842131         | Intake air filters for internal combustion engines  | 84213190 | Other                                       | 0,15     | Cat C (15 years) |
| 842139         | Machinery and apparatus for filtering or purifying gases (excl. isotope separators and intake air filters for internal combustion engines)  | 84213900 |   | 0,15     | Cat C (15 years) |
| 842191         | Parts of centrifuges, incl. centrifugal dryers, n.e.s.  | 84219100 |   | 0,15     | Cat C (15 years) |
| 842199         | Parts of machinery and apparatus for filtering or purifying liquids or gases, n.e.s.  | 84219900 |   | 0,15     | Cat C (15 years) |
| 842211         | Dishwashing machines of the household type  | 84221100 |   | 0,15     | Cat C (15 years) |
| 842219         | Dishwashing machines (excl. those of the household type)  | 84221900 |   | 0,03     | Cat B (10 yrs)   |
| 842220         | Machinery for cleaning or drying bottles or other containers (excl. dishwashing machines)   | 84222000 |   | 0,03     | Cat B (10 yrs)   |
| 842230         | Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages  | 84223000 |   | 0,03     | Cat B (10 yrs)   |
| 842240         | Packing or wrapping machinery, incl. heat-shrink wrapping machinery (excl. machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers and machinery for capsuling bottles, jars, tubes and similar containers) | 84224000 |   | 0,03     | Cat B (10 yrs)   |
| 842290         | Parts of dishwashing machines, packing or wrapping machinery and other machinery and apparatus of heading 8422, n.e.s.  | 84229000 |   | 0,03     | Cat B (10 yrs)   |
| 842310         | Personal weighing machines, incl. baby scales; household scales   | 84231000 |   | 0,15     | Cat C (15 years) |
| 842320         | Scales for continuous weighing of goods on conveyors  | 84232000 |   | 0,03     | Cat B (10 yrs)   |
| 842330         | Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales (excl. scales for continuous weighing of goods on conveyors)   | 84233000 |   | 0,03     | Cat B (10 yrs)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 842381                | Weighing machinery having a maximum weighing capacity <= 30 kg (excl. balances of a sensitivity of 5 cg or better, personal weighing machines, household scales, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales) | 84238100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842382                | Weighing machinery of a maximum weighing capacity > 30 kg but <= 5.000 kg (excl. personal weighing machines, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales)   | 84238200        |                                     | 0,03            | Cat B (10 yrs)     |
| 842389                | Weighing machinery of a maximum weighing capacity > 5.000 kg   | 84238900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842390                | Weighing machine weights of all kinds; parts of weighing machinery, n.e.s.   | 84239000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842410                | Fire extinguishers, whether or not charged   | 84241000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842420                | Spray guns and similar appliances (other than electrical machines, appliances and other devices for spraying molten metals or metal carbides of heading 8515, sand blasting machines and similar jet projecting machines)  | 84242000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842430                | Steam or sand blasting machines and similar jet projecting machines, incl. water cleaning appliances with built-in motor (excl. appliances for cleaning special containers)  | 84243000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842441                | Agricultural or horticultural sprayers, portable   | 84244100        |                                     | 0               | Cat A (5 yrs)      |
| 842449                | Agricultural or horticultural sprayers (excl. portable)  | 84244900        |                                     | 0,15            | Cat B (10 yrs)     |
| 842482                | Agricultural or horticultural mechanical appliances, whether or not hand-operated, for projecting or dispersing liquids or powders (excl. sprayers)  | 84248200        |                                     | 0               | Cat A (5 yrs)      |
| 842489                | Mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s.   | 84248900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842490                | Parts of fire extinguishers, spray guns and similar appliances, steam or sand blasting machines and similar jet projecting machines and machinery and apparatus for projecting, dispersing or spraying liquids or powders, n.e.s.  | 84249000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842511                | Pulley tackle and hoists, powered by electric motor (other than skip hoists or hoists of a kind used for raising vehicles)   | 84251100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842519                | Pulley tackle and hoists (other than skip hoists or hoists of a kind used for raising vehicles), non-powered by electric motor   | 84251900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842531                | Winches and capstans powered by electric motor   | 84253100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842539                | Winches and capstans, non-powered by electric motor  | 84253900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842541                | Built-in jacking systems of a type used in garages   | 84254100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842542                | Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)   | 84254200        |                                     | 0,03            | Cat B (10 yrs)     |
| 842549                | Jacks and hoists of a kind used for raising vehicles, not hydraulic  | 84254900        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 842611                | Overhead travelling cranes on fixed support   | 84261100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842612                | Mobile lifting frames on tyres and straddle carriers  | 84261200        |                                     | 0,03            | Cat B (10 yrs)     |
| 842619                | Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames (excl. overhead travelling cranes on fixed support, mobile lifting frames on tyres, straddle carriers and portal or pedestal jib cranes)   | 84261900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842620                | Tower cranes  | 84262000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842630                | Portal or pedestal jib cranes   | 84263000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842641                | Mobile cranes and works trucks fitted with a crane, self-propelled, on tyres (excl. wheel-mounted cranes, mobile lifting frames on tyres and straddle carriers)   | 84264100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842649                | Mobile cranes and works trucks fitted with a crane, self-propelled (excl. those on tyres and straddle carriers)   | 84264900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842691                | Cranes designed for mounting on road vehicles   | 84269100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842699                | Ships' derricks; cranes, incl. cable cranes (excl. overhead travelling cranes, transporter cranes, gantry cranes, portal or pedestal jib cranes, bridge cranes, mobile lifting frames and straddle carriers, tower cranes, works trucks fitted with a crane, mobile cranes and cranes designed for mounting on road vehicles) | 84269900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842710                | Self-propelled trucks fitted with lifting or handling equipment, powered by an electric motor   | 84271010        | Fork lift trucks                    | 0,03            | Cat B (10 yrs)     |
| 842710                | Self-propelled trucks fitted with lifting or handling equipment, powered by an electric motor   | 84271090        | Other                               | 0,03            | Cat B (10 yrs)     |
| 842720                | Self-propelled trucks fitted with lifting or handling equipment, non-powered by an electric motor   | 84272010        | Fork lift trucks                    | 0,03            | Cat B (10 yrs)     |
| 842720                | Self-propelled trucks fitted with lifting or handling equipment, non-powered by an electric motor   | 84272090        | Other                               | 0,03            | Cat B (10 yrs)     |
| 842790                | Works trucks fitted with lifting or handling equipment, not self-propelled  | 84279000        |                                     | 0,03            | Cat C (15 years)   |
| 842810                | Lifts and skip hoists   | 84281000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842820                | Pneumatic elevators and conveyors   | 84282000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842831                | Continuous-action elevators and conveyors for goods or materials, for underground use (excl. pneumatic elevators and conveyors)   | 84283100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842832                | Continuous-action elevators and conveyors for goods or materials, bucket type (excl. for underground use)   | 84283200        |                                     | 0,03            | Cat B (10 yrs)     |
| 842833                | Continuous-action elevators and conveyors for goods or materials, belt type (excl. those for underground use)   | 84283300        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 842839                | Continuous-action elevators and conveyors, for goods or materials (excl. those for underground use and bucket, belt or pneumatic types)  | 84283900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842840                | Escalators and moving walkways   | 84284000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842860                | Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars  | 84286000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842890                | Machinery for lifting, handling, loading or unloading, n.e.s.  | 84289000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842911                | Self-propelled bulldozers and angledozers, track laying  | 84291100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842919                | Self-propelled bulldozers and angledozers, on wheels   | 84291900        |                                     | 0,03            | Cat B (10 yrs)     |
| 842920                | Self-propelled graders and levellers   | 84292000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842930                | Self-propelled scrapers  | 84293000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842940                | Self-propelled tamping machines and roadrollers  | 84294000        |                                     | 0,03            | Cat B (10 yrs)     |
| 842951                | Self-propelled front-end shovel loaders  | 84295100        |                                     | 0,03            | Cat B (10 yrs)     |
| 842952                | Self-propelled mechanical shovels, excavators and shovel loaders, with a 360° revolving superstructure   | 84295200        |                                     | 0,03            | Cat B (10 yrs)     |
| 842959                | Self-propelled mechanical shovels, excavators and shovel loaders (excl. self-propelled mechanical shovels with a 360° revolving superstructure and front-end shovel loaders)                             | 84295900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843010                | Pile-drivers and pile-extractors (excl. those mounted on railway wagons, motor vehicle chassis or lorries)   | 84301000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843020                | Snowploughs and snowblowers (excl. those mounted on railway wagons, motor vehicle chassis or lorries)  | 84302000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843031                | Self-propelled coal or rock cutters and tunnelling machinery (excl. hydraulically operated self-advancing supports for mines)  | 84303100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843039                | Coal or rock cutters and tunnelling machinery, not self-propelled (excl. hand-operated tools and hydraulically operated self-advancing supports for mines)   | 84303900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843041                | Self-propelled boring or sinking machinery for boring earth or extracting minerals or ores (excl. those mounted on railway or tramway wagons, motor vehicle chassis or lorries and tunnelling machinery) | 84304100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843049                | Boring or sinking machinery for boring earth or extracting minerals or ores, not self-propelled and not hydraulic (excl. tunnelling machinery and hand-operated tools)                                   | 84304900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843050                | Self-propelled earth-moving machinery, n.e.s.  | 84305000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843061                | Tamping or compacting machinery, not self-propelled (excl. hand-operated tools)  | 84306100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843069                | Earth moving machinery, not self-propelled, n.e.s.   | 84306900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843110                | Parts of pulley tackles and hoists (other than skip hoists), winches, capstans and jacks, n.e.s.   | 84311000        |                                     | 0,03            | Cat B (10 yrs)     |



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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 843120                | Parts of fork-lift trucks and other works trucks fitted with lifting or handling equipment, n.e.s.   | 84312000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843131                | Parts of lifts, skip hoists or escalators, n.e.s.  | 84313100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843139                | Parts of machinery of heading 8428, n.e.s.   | 84313900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843141                | Buckets, shovels, grabs and grips for machinery of heading 8426, 8429 and 8430   | 84314100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843142                | Bulldozer or angledozer blades, n.e.s.   | 84314200        |                                     | 0,03            | Cat B (10 yrs)     |
| 843143                | Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.   | 84314300        |                                     | 0,03            | Cat B (10 yrs)     |
| 843149                | Parts of machinery of heading 8426, 8429 and 8430, n.e.s.  | 84314900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843210                | Ploughs for use in agriculture, horticulture or forestry   | 84321000        |                                     | 0               | Cat A (5 yrs)      |
| 843221                | Disc harrows for use in agriculture, horticulture or forestry  | 84322100        |                                     | 0               | Cat A (5 yrs)      |
| 843229                | Harrows, scarifiers, cultivators, weeders and hoes for use in agriculture, horticulture or forestry (excl. disc harrows)   | 84322900        |                                     | 0               | Cat A (5 yrs)      |
| 843231                | No-till direct seeders, planters and transplanters   | 84323100        |                                     | 0               | Cat A (5 yrs)      |
| 843239                | Seeders, planters and transplanters (excl. no-till machines)   | 84323900        |                                     | 0               | Cat A (5 yrs)      |
| 843241                | Manure spreaders (excl. sprayers)  | 84324100        |                                     | 0               | Cat A (5 yrs)      |
| 843242                | Fertiliser distributors (excl. sprayers and manure spreaders)  | 84324200        |                                     | 0               | Cat A (5 yrs)      |
| 843280                | Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers (excl. sprayers and dusters, ploughs, harrows, scarifiers, cultivators, weeders, hoes, seeders, planters, manure spreaders and fertiliser distributors) | 84328000        |                                     | 0               | Cat A (5 yrs)      |
| 843290                | Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers, n.e.s.   | 84329000        |                                     | 0               | Cat A (5 yrs)      |
| 843311                | Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a horizontal plane   | 84331100        |                                     | 0               | Cat A (5 yrs)      |
| 843319                | Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a vertical plane or with cutter bars   | 84331900        |                                     | 0               | Cat A (5 yrs)      |
| 843320                | Mowers, incl. cutter bars for tractor mounting (excl. mowers for lawns, parks or sports grounds)   | 84332010        | For Agricultural purposes           | 0               | Cat A (5 yrs)      |
| 843320                | Mowers, incl. cutter bars for tractor mounting (excl. mowers for lawns, parks or sports grounds)   | 84332090        | Other                               | 0               | Cat A (5 yrs)      |
| 843330                | Haymaking machinery (excl. mowers)   | 84333000        |                                     | 0               | Cat A (5 yrs)      |
| 843340                | Straw or fodder balers, incl. pick-up balers   | 84334000        |                                     | 0               | Cat A (5 yrs)      |
| 843351                | Combine harvester-threshers  | 84335100        |                                     | 0               | Cat A (5 yrs)      |
| 843352                | Threshing machinery (excl. combine harvester-threshers)  | 84335200        |                                     | 0               | Cat A (5 yrs)      |
| 843353                | Root or tuber harvesting machines  | 84335300        |                                     | 0               | Cat A (5 yrs)      |

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| 843359                | Harvesting machinery for agricultural produce (excl. mowers, haymaking machinery, straw and fodder balers, incl. pick-up balers, combine harvester- threshers, other threshing machinery and root or tuber harvesting machines)   | 84335900        |                                     | 0               | Cat A (5 yrs)      |
| 843360                | Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excl. machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables of heading 8437)  | 84336000        |                                     | 0               | Cat A (5 yrs)      |
| 843390                | Parts of harvesting machinery, threshing machinery, mowers and machines for cleaning, sorting or grading agricultural produce, n.e.s.   | 84339000        |                                     | 0               | Cat A (5 yrs)      |
| 843410                | Milking machines  | 84341000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843420                | Dairy machinery (excl. refrigerating or heat treatment equipment, cream separators, clarifying centrifuges, filter presses and other filtering equipment)   | 84342000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843490                | Parts of milking machines and dairy machinery, n.e.s.   | 84349000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843510                | Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages (excl. machinery for the treatment of these beverages, incl. centrifuges, filter presses, other filtering equipment and domestic appliances)                      | 84351000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843590                | Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages, n.e.s.  | 84359000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843610                | Machinery for preparing animal feedingstuffs in agricultural holdings and similar undertakings (excl. machinery for the feedingstuff industry, forage harvesters and autoclaves for cooking fodder)   | 84361000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843621                | Poultry incubators and brooders   | 84362100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843629                | Poultry-keeping machinery (excl. machines for sorting or grading eggs, poultry pickers of heading 8438 and incubators and brooders)   | 84362900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843680                | Agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.  | 84368010        | Of a type used in agriculture       | 0               | Cat A (5 yrs)      |
| 843680                | Agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.  | 84368090        | Other                               | 0,03            | Cat B (10 yrs)     |
| 843691                | Parts of poultry-keeping machinery or poultry incubators and brooders, n.e.s.   | 84369100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843699                | Parts of agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.   | 84369900        |                                     | 0,03            | Cat B (10 yrs)     |
| 843710                | Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables  | 84371000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843780                | Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables (excl. farm-type machinery, heat treatment equipment, centrifugal dryers, air filters and machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables) | 84378000        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 843790                | Parts of machinery used in the milling industry or for the working of cereals or dried leguminous vegetables or machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, n.e.s.              | 84379000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843810                | Bakery machinery and machinery for the industrial preparation or manufacture of macaroni, spaghetti or similar products (excl. ovens, macaroni drying machines and dough rollers)   | 84381000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843820                | Machinery for the industrial preparation or manufacture of confectionery, cocoa or chocolate (excl. centrifuges and filtering, heating or refrigerating equipment)  | 84382000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843830                | Machinery for sugar manufacture (excl. centrifuges and filtering, heating or refrigerating equipment)   | 84383000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843840                | Brewery machinery (excl. centrifuges and filtering, heating or refrigerating equipment)   | 84384000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843850                | Machinery for the industrial preparation of meat or poultry (excl. cooking and other heating appliances and refrigerating or freezing equipment)  | 84385000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843860                | Machinery for the industrial preparation of fruits, nuts or vegetables (excl. cooking and other heating appliances, refrigerating or freezing equipment and machinery for the sorting or grading of fruit and vegetables) | 84386000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843880                | Machinery for the industrial preparation or manufacture of food or drink, n.e.s.  | 84388000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843890                | Parts of machinery for the industrial preparation or manufacture of food or drink, n.e.s.   | 84389000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843910                | Machinery for making pulp of fibrous cellulosic material (excl. autoclaves, boilers and other heating appliances)   | 84391000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843920                | Machinery for making paper or paperboard (excl. dryers and other heating appliances, calenders and machinery for making pulp)   | 84392000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843930                | Machinery for finishing paper or paperboard (excl. calenders)   | 84393000        |                                     | 0,03            | Cat B (10 yrs)     |
| 843991                | Parts of machinery for making pulp of fibrous cellulosic material, n.e.s.   | 84399100        |                                     | 0,03            | Cat B (10 yrs)     |
| 843999                | Parts of machinery for making or finishing paper or paperboard, n.e.s.  | 84399900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844010                | Bookbinding machinery, incl. book-sewing machines (excl. machinery of heading 8441, general-purpose presses, printing machinery of heading 8443 and machines of uses ancillary to printing)                               | 84401000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844090                | Parts of bookbinding machinery, n.e.s.  | 84409000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844110                | Cutting machines for making up paper pulp, paper or paperboard (excl. bookbinding machinery of heading 8440)  | 84411000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844120                | Machines for making bags, sacks or envelopes out of paper pulp, paper or paperboard (excl. sewing machines and eyeletting machines)   | 84412000        |                                     | 0,03            | Cat B (10 yrs)     |

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| 844130                | Machines for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding) out of paper pulp, paper or paperboard (excl. drying equipment and sewing machines)  | 84413000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844140                | Machines for moulding articles in paper pulp, paper or paperboard (excl. drying equipment)  | 84414000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844180                | Machinery for making up paper pulp, paper or paperboard, n.e.s.   | 84418000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844190                | Parts of machinery for making up paper pulp, paper or paperboard, n.e.s.  | 84419000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844230                | Machinery, apparatus and equipment for preparing or making printing plates, cylinders or other printing components (excl. machines of headings 8456 to 8465)  | 84423000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844240                | Parts of machinery, apparatus and equipment for preparing or making printing plates, cylinders or other printing components, n.e.s.   | 84424000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844250                | Printing plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes, e.g. planed, grained or polished   | 84425000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844311                | Offset printing machinery, reel fed   | 84431100        |                                     | 0,03            | Cat B (10 yrs)     |
| 844312                | Offset printing machinery, sheet fed [office type], using sheets of a side <= 22 x 36 cm in the unfolded state  | 84431200        |                                     | 0,03            | Cat B (10 yrs)     |
| 844313                | Offset printing machinery (excl. sheet fed offset printing machinery, sheet size <= 22 x 36 cm, and reel fed offset printing machinery)   | 84431300        |                                     | 0,03            | Cat B (10 yrs)     |
| 844314                | Letterpress printing machinery, reel fed (excl. flexographic printing machinery)  | 84431400        |                                     | 0,03            | Cat B (10 yrs)     |
| 844315                | Letterpress printing machinery (excl. flexographic printing and reel fed machinery)   | 84431500        |                                     | 0,03            | Cat B (10 yrs)     |
| 844316                | Flexographic printing machinery   | 84431600        |                                     | 0,03            | Cat B (10 yrs)     |
| 844317                | Gravure printing machinery  | 84431700        |                                     | 0,03            | Cat B (10 yrs)     |
| 844319                | Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 (excl. hectograph or stencil duplicating machines, addressing machines and other office printing machines of heading 8469 to 8472, ink jet printing machines and offset, flexographic, letterpress and gravure printing machinery) | 84431900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844331                | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network   | 84433100        |                                     | 0,03            | Cat C (15 years)   |
| 844332                | Machines which only perform one of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network  | 84433200        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 844339                | Printers, copying machines and facsimile machines, whether or not combined (excl. those capable of connecting to an automatic data processing machine or to a network and printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442) | 84433900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844391                | Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442   | 84439100        |                                     | 0,03            | Cat C (15 years)   |
| 844399                | Parts and accessories of printers, copying machines and facsimile machines, n.e.s. (excl. of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)  | 84439900        |                                     | 0,03            | Cat C (15 years)   |
| 844400                | Machines for extruding, drawing, texturing or cutting man-made textile materials  | 84440000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844511                | Carding machines for preparing textile fibres   | 84451100        |                                     | 0,03            | Cat B (10 yrs)     |
| 844512                | Combing machines for preparing textile fibres   | 84451200        |                                     | 0,03            | Cat B (10 yrs)     |
| 844513                | Drawing or roving machines  | 84451300        |                                     | 0,03            | Cat B (10 yrs)     |
| 844519                | Machines for preparing textile fibres (excl. carding, combing, drawing or roving machines)  | 84451900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844520                | Textile spinning machines (excl. extruding and drawing or roving machines)  | 84452000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844530                | Textile doubling or twisting machines   | 84453000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844540                | Textile winding, incl. weft-winding, or reeling machines  | 84454000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844590                | Machines for producing textile yarns and machines for preparing textile yarns for use on machines of heading 8446 or 8447 (excl. machines of heading 8444 and spinning, doubling or twisting machines)  | 84459000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844610                | Weaving machines for weaving fabrics of a width ≤ 30 cm   | 84461000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844621                | Power looms for weaving fabrics of a width > 30 cm, shuttle type  | 84462100        |                                     | 0,03            | Cat B (10 yrs)     |
| 844629                | Hand looms for weaving fabrics of a width > 30 cm, shuttle type   | 84462900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844630                | Weaving machines for weaving fabrics of a width > 30 cm, shuttleless type   | 84463000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844711                | Circular knitting machines, with cylinder diameter ≤ 165 mm   | 84471100        |                                     | 0,03            | Cat B (10 yrs)     |
| 844712                | Circular knitting machines, with cylinder diameter > 165 mm   | 84471200        |                                     | 0,03            | Cat B (10 yrs)     |
| 844720                | Flat knitting machines; stitch-bonding machines   | 84472000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844790                | Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting (excl. chain or blanket stitch machines)   | 84479000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844811                | Doobies and jacquards; card reducing, copying, punching or assembling machines for use therewith  | 84481100        |                                     | 0,03            | Cat B (10 yrs)     |

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| 844819                | Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447 (excl. doobies and jacquards, card reducing, copying, punching or assembling machines for use therewith)  | 84481900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844820                | Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials or of their auxiliary machinery, n.e.s.  | 84482000        |                                     | 0,03            | Cat B (10 yrs)     |
| 844831                | Card clothing for machines for preparing textile fibres  | 84483100        |                                     | 0,03            | Cat B (10 yrs)     |
| 844832                | Parts and accessories of machines for preparing textile fibres, n.e.s. (other than card clothing)  | 84483200        |                                     | 0,03            | Cat B (10 yrs)     |
| 844833                | Spindles, spindle flyers, spinning rings and ring travellers, for machines of heading 8445   | 84483300        |                                     | 0,03            | Cat B (10 yrs)     |
| 844839                | Parts and accessories of machines of heading 8445, n.e.s.  | 84483900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844842                | Reeds for looms, healds and heald-frames   | 84484200        |                                     | 0,03            | Cat B (10 yrs)     |
| 844849                | Parts and accessories of weaving machines "looms" and their auxiliary machinery, n.e.s.  | 84484900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844851                | Sinkers, needles and other articles used in forming stitches, for machines of heading 8447   | 84485100        |                                     | 0,03            | Cat B (10 yrs)     |
| 844859                | Parts and accessories of machines of heading 8447, n.e.s.  | 84485900        |                                     | 0,03            | Cat B (10 yrs)     |
| 844900                | Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, incl. machinery for making felt hats; blocks for making hats; parts thereof (excl. machinery for preparing fibres for felt and calenders) | 84490000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845011                | Fully-automatic household or laundry-type washing machines, of a dry linen capacity <= 6 kg  | 84501100        |                                     | 0,15            | Cat C (15 years)   |
| 845012                | Household or laundry-type washing machines, with built-in centrifugal drier (excl. fully-automatic machines)   | 84501200        |                                     | 0,15            | Cat C (15 years)   |
| 845019                | Household or laundry-type washing machines, of a dry linen capacity <= 6 kg (excl. fully-automatic machines and washing machines with built-in centrifugal drier)  | 84501900        |                                     | 0,15            | Cat C (15 years)   |
| 845020                | Laundry-type washing machines, of a dry linen capacity > 10 kg   | 84502000        |                                     | 0,15            | Cat C (15 years)   |
| 845090                | Parts of household or laundry-type washing machines, n.e.s.  | 84509000        |                                     | 0,15            | Cat C (15 years)   |
| 845110                | Dry-cleaning machines for made-up textile articles   | 84511000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845121                | Drying machines, of a dry linen capacity <= 10 kg (excl. centrifugal driers)   | 84512100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845129                | Drying machines for textile yarns, fabrics or made-up textile articles (excl. machines of a dry linen capacity <= 10 kg and centrifugal driers)  | 84512900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845130                | Ironing machines and presses, incl. fusing presses (excl. calenders)   | 84513000        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 845140                | Machines for washing, bleaching or dyeing textile yarns, fabrics or made-up textile articles (excl. household or laundry-type washing machines)  | 84514000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845150                | Machines for reeling, unreeling, folding, cutting or pinking textile fabrics   | 84515000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845180                | Machinery for dressing, finishing, coating or impregnating textile yarns, fabrics or other made-up textile articles and machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support (excl. machinery for dressing or finishing felt, calenders and general purpose presses)   | 84518000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845190                | Parts of machines for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles; parts of machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; parts of machines for reeling, unreeling, folding, cutting or pinking textile fabrics, n.e.s. | 84519000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845210                | Sewing machines of the household type  | 84521000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845221                | Automatic sewing machines, industrial type   | 84522100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845229                | Sewing machines, industrial type (excl. automatic units)   | 84522900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845230                | Sewing machine needles   | 84523000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845290                | Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines  | 84529000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845310                | Machinery for preparing, tanning or working hides, skins or leather (excl. drying machines, spray guns, machines for the dehairing of pigs, sewing machines and general purpose presses)   | 84531000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845320                | Machinery for making or repairing footwear of hides, skins or leather (excl. sewing machines)  | 84532000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845380                | Machinery for making or repairing articles of hides, skins or leather (excl. footwear and sewing machines)   | 84538000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845390                | Parts of machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, n.e.s.  | 84539000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845410                | Converters of a kind used in metallurgy or in metal foundries  | 84541000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845420                | Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries  | 84542000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845430                | Casting machines of a kind used in metallurgy or in metal foundries  | 84543000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845490                | Parts of converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries, n.e.s.  | 84549000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845510                | Mills for rolling metal tubes  | 84551000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845521                | Hot or combination hot and cold metal-rolling mills (excl. tubes mills)  | 84552100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845522                | Cold-rolling mills for metal (excl. tube mills)  | 84552200        |                                     | 0,03            | Cat B (10 yrs)     |

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| 845530                | Rolls for metal-rolling mills   | 84553000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845590                | Parts of metal-rolling mills, n.e.s.  | 84559000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845611                | Machine tools for working any material by removal of material, operated by laser (excl. soldering and welding machines, also those which can be used for cutting, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)   | 84561100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845612                | Machine tools for working any material by removal of material, operated by light or photon beam processes other than laser (excl. soldering and welding machines, also those which can be used for cutting, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits) | 84561200        |                                     | 0,03            | Cat B (10 yrs)     |
| 845620                | Machine tools for working any material by removal of material, operated by ultrasonic processes (excl. cleaning apparatus operated by ultrasonic processes and material testing machines)   | 84562000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845630                | Machine tools for working any material by removal of material, operated by electro-discharge processes  | 84563000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845640                | Machine tools for working any material by removal of material, operated by plasma arc processes   | 84564000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845650                | Water-jet cutting machines  | 84565000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845690                | Machine tools for working any material by removal of material, operated by electro-chemical, electron beam or ionic-beam processes (excl. soldering and welding machines, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)                                   | 84569000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845710                | Machining centres for working metal   | 84571000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845720                | Unit construction machines "single station", for working metal  | 84572000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845730                | Multi-station transfer machines for working metal   | 84573000        |                                     | 0,03            | Cat B (10 yrs)     |
| 845811                | Horizontal lathes, incl. turning centres, for removing metal, numerically controlled  | 84581100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845819                | Horizontal lathes, incl. turning centres, for removing metal, not numerically controlled  | 84581900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845891                | Lathes, incl. turning centres, for removing metal, numerically controlled (excl. horizontal lathes)   | 84589100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845899                | Lathes, incl. turning centres, for removing metal, not numerically controlled (excl. horizontal lathes)   | 84589900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845910                | Way-type unit head machines for drilling, boring, milling, threading or tapping metal   | 84591000        |                                     | 0,03            | Cat B (10 yrs)     |



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| 845921                | Drilling machines for working metal, numerically controlled (excl. way-type unit head machines)  | 84592100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845929                | Drilling machines for working metal, not numerically controlled (excl. way-type unit head machines and hand-operated machines)   | 84592900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845931                | Boring-milling machines for metals, numerically controlled (excl. way-type unit head machines)   | 84593100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845939                | Boring-milling machines for metals, not numerically controlled (excl. way-type unit head machines)   | 84593900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845941                | Boring machines for metals, numerically controlled (excl. way-type unit head machines and boring-milling machines)   | 84594100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845949                | Boring machines for metals, not numerically controlled (excl. way-type unit head machines and boring-milling machines)   | 84594900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845951                | Milling machines for metals, knee-type, numerically controlled   | 84595100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845959                | Milling machines for metals, knee-type, not numerically controlled   | 84595900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845961                | Milling machines for metals, numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines and gear cutting machines)     | 84596100        |                                     | 0,03            | Cat B (10 yrs)     |
| 845969                | Milling machines for metals, not numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines and gear cutting machines) | 84596900        |                                     | 0,03            | Cat B (10 yrs)     |
| 845970                | Threading or tapping machines for metals (excl. way-type unit head machines)   | 84597000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846012                | Flat-surface grinding machines for finishing metal, numerically controlled   | 84601200        |                                     | 0,03            | Cat B (10 yrs)     |
| 846019                | Flat-surface grinding machines for finishing metal, not numerically controlled   | 84601900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846022                | Centreless grinding machines for finishing metal, numerically controlled (other than gear finishing machines)  | 84602200        |                                     | 0,03            | Cat B (10 yrs)     |
| 846023                | Cylindrical grinding machines for finishing metal, numerically controlled (excl. gear finishing machines and centreless machines)  | 84602300        |                                     | 0,03            | Cat B (10 yrs)     |
| 846024                | Grinding machines for finishing metal, numerically controlled (excl. flat-surface, cylindrical and gear grinding machines)   | 84602400        |                                     | 0,03            | Cat B (10 yrs)     |
| 846029                | Grinding machines for finishing metal, not numerically controlled (excl. flat-surface and gear grinding machines)  | 84602900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846031                | Sharpening "tool or cutter grinding" machines, numerically controlled  | 84603100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846039                | Sharpening "tool or cutter grinding" machines, not numerically controlled  | 84603900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846040                | Honing or lapping machines, for working metals, metal carbides or cermets (excl. gear cutting, gear grinding or gear finishing machines)                                   | 84604000        |                                     | 0,03            | Cat B (10 yrs)     |

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| 846090                | Machines for deburring, polishing or otherwise finishing metal or cermets (excl. grinding, sharpening, honing and lapping machines and machines for working in the hand) | 84609000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846120                | Shaping or slotting machines, for working metals, metal carbides or cermets  | 84612000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846130                | Broaching machines, for working metals, metal carbides or cermets  | 84613000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846140                | Gear cutting, gear grinding or gear finishing machines, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)                   | 84614000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846150                | Sawing or cutting-off machines, for working metals, metal carbides or cermets (excl. machines for working in the hand)   | 84615000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846190                | Planing machines and other machine tools for working metals, metal carbides or cermets by removing material, n.e.s.  | 84619000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846210                | Forging or die-stamping machines, incl. presses, and hammers   | 84621000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846221                | Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working metal   | 84622100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846229                | Bending, folding, straightening or flattening machines, incl. presses, not numerically controlled, for working metal   | 84622900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846231                | Shearing machines, incl. presses, numerically controlled, for working metal (other than combined punching and shearing machines)   | 84623100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846239                | Shearing machines, incl. presses, not numerically controlled, for working metal (excl. combined punching and shearing machines)  | 84623900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846241                | Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working metal                                     | 84624100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846249                | Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working metal                                 | 84624900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846291                | Hydraulic presses for working metal (excl. forging, bending, folding, straightening and flattening presses)  | 84629100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846299                | Presses, not hydraulic, for working metal (excl. forging, bending, folding, straightening and flattening presses)  | 84629900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846310                | Draw-benches for metal bars, tubes, profiles, wire or the like   | 84631000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846320                | Thread rolling machines, for working metal   | 84632000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846330                | Machine tools for working metal wire, without removing material (excl. wire bending machines of heading 8461 and machines for working in the hand)                       | 84633000        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 846390                | Machine tools for working metal, sintered metal carbides or cermets, without removing metal (excl. forging, bending, folding, straightening and flattening presses, shearing machines, punching or notching machines, presses, draw-benches, thread rolling machines, machines for working metal wire and machines for working in the hand) | 84639000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846410                | Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)   | 84641000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846420                | Grinding or polishing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)   | 84642000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846490                | Machine tools for working stones, concrete, asbestos cement or similar mineral substances or for cold-working glass (excl. sawing machines, grinding machines, polishing machines, hand-operated machines and machines for scribing or scoring semiconductor wafers)  | 84649000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846510                | Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations  | 84651000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846520                | Machining centres for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme   | 84652000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846591                | Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)   | 84659100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846592                | Planing, milling or moulding -by cutting- machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheadings 8465.10 and 8465.20)   | 84659200        |                                     | 0,03            | Cat B (10 yrs)     |
| 846593                | Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machining centres)   | 84659300        |                                     | 0,03            | Cat B (10 yrs)     |
| 846594                | Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machining centres)  | 84659400        |                                     | 0,03            | Cat B (10 yrs)     |
| 846595                | Drilling or mortising machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheadings 8465.10 and 8465.20)  | 84659500        |                                     | 0,03            | Cat B (10 yrs)     |
| 846596                | Splitting, slicing or paring machines, for working wood (excl. machining centres)   | 84659600        |                                     | 0,03            | Cat B (10 yrs)     |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 846599                | Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand, machines of subheadings 8465.10 and 8465.20, sawing machines, planing, milling or moulding "by cutting" machines, grinding, sanding or polishing machines, bending or assembling machines, drilling or mortising machines and splitting, slicing or paring machines) | 84659900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846610                | Tool holders, incl. tool holders for any type of tool for working in the hand, and self-opening dieheads, for machine tools  | 84661000        |                                     | 0,03            | Cat C (15 years)   |
| 846620                | Work holders for machine tools   | 84662000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846630                | Dividing heads and other special attachments for machine tools, n.e.s.   | 84663000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846691                | Parts and accessories for machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s.   | 84669100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846692                | Parts and accessories for machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, n.e.s.   | 84669200        |                                     | 0,03            | Cat B (10 yrs)     |
| 846693                | Parts and accessories for machine tools for working material by removing material of headings 8456 to 8461, n.e.s.   | 84669300        |                                     | 0,03            | Cat B (10 yrs)     |
| 846694                | Parts and accessories for machine tools for working metal without removing material, n.e.s.  | 84669400        |                                     | 0,03            | Cat B (10 yrs)     |
| 846711                | Tools for working in the hand, pneumatic, rotary type, incl. combined rotary- percussion   | 84671100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846719                | Pneumatic tools for working in the hand, non-rotary type   | 84671900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846721                | Drills of all kinds for working in the hand, with self-contained electric motor  | 84672100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846722                | Saws for working in the hand, with self-contained electric motor   | 84672200        |                                     | 0,03            | Cat B (10 yrs)     |
| 846729                | Electromechanical tools for working in the hand, with self-contained electric motor (excl. saws and drills)  | 84672900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846781                | Chainsaws for working in the hand, with self-contained non-electric motor  | 84678100        |                                     | 0               | Cat A (5 yrs)      |
| 846789                | Tools for working in the hand, hydraulic or with self-contained non-electric motor (excl. chainsaws and pneumatic tools)   | 84678900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846791                | Parts of chainsaws, for working in the hand, with self-contained electric or non-electric motor, n.e.s.  | 84679100        |                                     | 0,03            | Cat B (10 yrs)     |
| 846792                | Parts of pneumatic tools for working in the hand, n.e.s.   | 84679200        |                                     | 0,03            | Cat B (10 yrs)     |
| 846799                | Parts of pneumatic tools for working in the hand, hydraulic or with self-contained electric or non-electric motor, n.e.s.  | 84679900        |                                     | 0,03            | Cat B (10 yrs)     |
| 846810                | Hand-held blow pipes, gas-operated, for soldering, brazing or welding  | 84681000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846820                | Gas-operated machinery and apparatus for soldering, brazing, welding or surface tempering (excl. hand-held blow pipes)   | 84682000        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 846880                | Machinery and apparatus for welding, not gas-operated (excl. electric machines and apparatus of heading 8515)  | 84688000        |                                     | 0,03            | Cat B (10 yrs)     |
| 846890                | Parts of machinery and apparatus for soldering, brazing, welding or surface tempering, non-electric, n.e.s.  | 84689000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847010                | Electronic calculators capable of operation without an external source of electric power and pocket-size "dimensions <= 170 mm x 100 mm x 45 mm" data recording, reproducing and displaying machines with calculating functions  | 84701000        |                                     | 0               | Cat A (5 yrs)      |
| 847021                | Electronic calculating machines incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)  | 84702100        |                                     | 0               | Cat A (5 yrs)      |
| 847029                | Electronic calculating machines not incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)  | 84702900        |                                     | 0               | Cat A (5 yrs)      |
| 847030                | Calculating machines, non-electronic   | 84703000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847050                | Cash registers incorporating a calculating device  | 84705000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847090                | Accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excl. calculating machines, cash registers and automatic vending machines)   | 84709000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847130                | Data-processing machines, automatic, portable, weighing <= 10 kg, consisting of at least a central processing unit, a keyboard and a display (excl. peripheral units)  | 84713000        |                                     | 0,03            | Cat C (15 years)   |
| 847141                | Data-processing machines, automatic, comprising in the same housing at least a central processing unit, and one input unit and one output unit, whether or not combined (excl. portable weighing <= 10 kg and excl. those presented in the form of systems and peripheral units) | 84714100        |                                     | 0,03            | Cat C (15 years)   |
| 847149                | Data-processing machines, automatic, presented in the form of systems "comprising at least a central processing unit, one input unit and one output unit" (excl. portable weighing <= 10 kg and excl. peripheral units)  | 84714900        |                                     | 0,03            | Cat C (15 years)   |
| 847150                | Processing units for automatic data-processing machines, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units (excl. those of heading 8471.41 or 8471.49 and excl. peripheral units)                | 84715000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847160                | Input or output units for automatic data-processing machines, whether or not containing storage units in the same housing  | 84716000        |                                     | 0,03            | Cat C (15 years)   |
| 847170                | Storage units for automatic data-processing machines   | 84717000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847180                | Units for automatic data-processing machines (excl. processing units, input or output units and storage units)   | 84718000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847190                | Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.  | 84719000        |                                     | 0,03            | Cat B (10 yrs)     |

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|-----------------------|--|-----------------|---|-----------------|--------------------|
| 847210                | Duplicating machines "hectograph or stencil" (excl. printing machines and photocopying or thermo-copying machines)   | 84721000        |   | 0,03            | Cat B (10 yrs)     |
| 847230                | Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps   | 84723000        |   | 0,03            | Cat B (10 yrs)     |
| 847290                | Office machines, n.e.s.  | 84729000        |   | 0,03            | Cat B (10 yrs)     |
| 847321                | Parts and accessories of electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29, n.e.s.   | 84732110        | Of the electronic calculating machines of subheading 8470.10.00 or 8470.21.90 | 0,03            | Cat C (15 years)   |
| 847321                | Parts and accessories of electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29, n.e.s.   | 84732190        | Of the electronic calculating machines of subheading 8470.29.00               | 0,03            | Cat C (15 years)   |
| 847329                | Parts and accessories of non-electronic calculators for accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s.   | 84732900        |   | 0,03            | Cat C (15 years)   |
| 847330                | Parts and accessories of automatic data-processing machines or for other machines of heading 8471, n.e.s.  | 84733000        |   | 0,03            | Cat B (10 yrs)     |
| 847340                | Parts and accessories of other office machines of heading 8472, n.e.s.   | 84734000        |   | 0,03            | Cat C (15 years)   |
| 847350                | Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472, n.e.s.   | 84735000        |   | 0,03            | Cat C (15 years)   |
| 847410                | Sorting, screening, separating or washing machines for solid mineral substances, incl. those in powder or paste form (excl. centrifuges and filter presses)  | 84741000        |   | 0,03            | Cat B (10 yrs)     |
| 847420                | Crushing or grinding machines for solid mineral substances   | 84742000        |   | 0,03            | Cat B (10 yrs)     |
| 847431                | Concrete or mortar mixers (excl. those mounted on railway wagons or lorry chassis)   | 84743100        |   | 0,03            | Cat B (10 yrs)     |
| 847432                | Machines for mixing mineral substances with bitumen  | 84743200        |   | 0,03            | Cat B (10 yrs)     |
| 847439                | Machinery for mixing or kneading solid mineral substances, incl. those in powder or paste form (excl. concrete and mortar mixers, machines for mixing mineral substances with bitumen and calenders)   | 84743900        |   | 0,03            | Cat B (10 yrs)     |
| 847480                | Machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials and other mineral products in powder or paste form; machines for forming foundry moulds of sand (excl. those for the casting or pressing of glass) | 84748000        |   | 0,03            | Cat B (10 yrs)     |
| 847490                | Parts of machinery for working mineral substances of heading 8474, n.e.s.  | 84749000        |   | 0,03            | Cat B (10 yrs)     |
| 847510                | Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes  | 84751000        |   | 0,03            | Cat B (10 yrs)     |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|--|----------|------------------------------|----------|----------------|
| 847521         | Machines for making optical fibres and preforms thereof  | 84752100 |                              | 0,03     | Cat B (10 yrs) |
| 847529         | Machines for manufacturing or hot working glass or glassware (excl. machines for making optical fibres and preforms thereof and furnaces and heating apparatus for manufacturing toughened glass)  | 84752900 |                              | 0,03     | Cat B (10 yrs) |
| 847590         | Parts of machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes and of machines for manufacturing or hot working glass or glassware, n.e.s.   | 84759000 |                              | 0,03     | Cat B (10 yrs) |
| 847621         | Automatic beverage-vending machines incorporating heating or refrigerating devices   | 84762100 |                              | 0,03     | Cat B (10 yrs) |
| 847629         | Automatic beverage-vending machines, without heating or refrigerating devices  | 84762900 |                              | 0,03     | Cat B (10 yrs) |
| 847681         | Automatic goods-vending machines incorporating heating or refrigerating devices (excl. automatic beverage-vending machines)  | 84768100 |                              | 0,03     | Cat B (10 yrs) |
| 847689         | Automatic goods-vending machines, without heating or refrigerating devices; money changing machines (excl. automatic beverage-vending machines)  | 84768900 |                              | 0,03     | Cat B (10 yrs) |
| 847690         | Parts of automatic goods-vending machines, incl. money changing machines, n.e.s.   | 84769000 |                              | 0,03     | Cat B (10 yrs) |
| 847710         | Injection-moulding machines for working rubber or plastics   | 84771000 |                              | 0,03     | Cat B (10 yrs) |
| 847720         | Extruders for working rubber or plastics   | 84772000 |                              | 0,03     | Cat B (10 yrs) |
| 847730         | Blow-moulding machines for working rubber or plastics  | 84773000 |                              | 0        | Cat B (10 yrs) |
| 847740         | Vacuum-moulding machines and other thermoforming machines for working rubber or plastics   | 84774000 |                              | 0,03     | Cat B (10 yrs) |
| 847751         | Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes of rubber or plastics  | 84775100 |                              | 0,03     | Cat B (10 yrs) |
| 847759         | Machinery for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, blow-moulding machines, vacuum-moulding and other thermoforming machines; machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes) | 84775910 | Heat moulding machine        | 0        | Cat B (10 yrs) |
| 847759         | Machinery for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, blow-moulding machines, vacuum-moulding and other thermoforming machines; machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes) | 84775990 | Other                        | 0,03     | Cat B (10 yrs) |
| 847780         | Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter  | 84778000 |                              | 0,03     | Cat B (10 yrs) |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 847790                | Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, n.e.s.  | 84779000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847810                | Machinery for preparing or making up tobacco (excl. dryers and other heating equipment, centrifuges and filter presses)  | 84781000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847890                | Parts of machinery for preparing or making up tobacco, n.e.s.  | 84789000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847910                | Machinery for public works, building or the like, n.e.s.   | 84791000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847920                | Machinery for the extraction or preparation of animal or fixed vegetable fats or oils (other than centrifuges, filters and heating appliances)   | 84792000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847930                | Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork (excl. dryers, spray guns and the like and machine tools)  | 84793000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847940                | Rope or cable-making machines (excl. twisting machines of the type used in spinning mills)   | 84794000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847950                | Industrial robots, n.e.s.  | 84795000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847960                | Evaporative air coolers, n.e.s.  | 84796000        |                                     | 0,03            | Cat B (10 yrs)     |
| 847971                | Passenger boarding bridges, of a kind used in airports   | 84797100        |                                     | 0,03            | Cat B (10 yrs)     |
| 847979                | Passenger boarding bridges (excl. of a kind used in airports)  | 84797900        |                                     | 0,03            | Cat B (10 yrs)     |
| 847981                | Machinery for treating metal, incl. electric wire coil-winders, n.e.s. (excl. industrial robots, furnaces, dryers, spray guns and the like, high-pressure cleaning equipment and other jet cleaners, rolling mills or machines, machine tools and rope or cable-making machines) | 84798100        |                                     | 0,03            | Cat B (10 yrs)     |
| 847982                | Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines, n.e.s. (excl. industrial robots)   | 84798200        |                                     | 0,03            | Cat B (10 yrs)     |
| 847989                | Machines and mechanical appliances, n.e.s.   | 84798900        |                                     | 0,03            | Cat B (10 yrs)     |
| 847990                | Parts of machines and mechanical appliances, n.e.s.  | 84799000        |                                     | 0,03            | Cat B (10 yrs)     |
| 848010                | Moulding boxes for metal foundry   | 84801000        |                                     | 0,03            | Cat B (10 yrs)     |
| 848020                | Mould bases (other than of graphite or other carbon, ceramic materials or glass)   | 84802000        |                                     | 0,03            | Cat B (10 yrs)     |
| 848030                | Moulding patterns (excl. moulds of graphite or other carbons and ceramic or glass moulds)  | 84803000        |                                     | 0,03            | Cat B (10 yrs)     |
| 848041                | Injection or compression-type moulds for metal or metal carbides (excl. moulds of graphite or other carbons and ceramic or glass moulds)   | 84804100        |                                     | 0,03            | Cat B (10 yrs)     |
| 848049                | Moulds for metal or metal carbides (excl. moulds of graphite or other carbons, ceramic or glass moulds, linotype moulds or matrices, injection or compression-type moulds and ingot moulds)  | 84804900        |                                     | 0,03            | Cat B (10 yrs)     |
| 848050                | Moulds for glass (excl. moulds of graphite or other carbons and ceramic moulds)  | 84805000        |                                     | 0,03            | Cat B (10 yrs)     |



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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 848060                | Moulds for mineral materials (excl. moulds of graphite or other carbons, ceramic or glass moulds)  | 84806000        |                                     | 0,03            | Cat B (10 yrs)     |
| 848071                | Injection or compression-type moulds for rubber or plastics  | 84807100        |                                     | 0,03            | Cat B (10 yrs)     |
| 848079                | Moulds for rubber or plastics (other than injection or compression types)  | 84807900        |                                     | 0,03            | Cat B (10 yrs)     |
| 848110                | Pressure-reducing valves   | 84811000        |                                     | 0,15            | Cat C (15 years)   |
| 848120                | Valves for oleohydraulic or pneumatic transmission   | 84812000        |                                     | 0,15            | Cat C (15 years)   |
| 848130                | Check "non-return" valves for pipes, boiler shells, tanks, vats or the like  | 84813000        |                                     | 0,15            | Cat C (15 years)   |
| 848140                | Safety or relief valves  | 84814000        |                                     | 0,15            | Cat C (15 years)   |
| 848180                | Appliances for pipes, boiler shells, tanks, vats or the like (excl. pressure-reducing valves, valves for the control of pneumatic power transmission, check "non-return" valves and safety or relief valves)     | 84818000        |                                     | 0,15            | Cat C (15 years)   |
| 848190                | Parts of valves and similar articles for pipes, boiler shells, tanks, vats or the like, n.e.s.   | 84819000        |                                     | 0,15            | Cat C (15 years)   |
| 848210                | Ball bearings  | 84821010        | For motor vehicles of Chapter 87    | 0,2             | Cat C (15 years)   |
| 848210                | Ball bearings  | 84821090        | Other                               | 0,15            | Cat C (15 years)   |
| 848220                | Tapered roller bearings, incl. cone and tapered roller assemblies  | 84822000        |                                     | 0,15            | Cat C (15 years)   |
| 848230                | Spherical roller bearings  | 84823000        |                                     | 0,15            | Cat C (15 years)   |
| 848240                | Needle roller bearings   | 84824000        |                                     | 0,15            | Cat C (15 years)   |
| 848250                | Cylindrical roller bearings (excl. needle roller bearings)   | 84825000        |                                     | 0,15            | Cat C (15 years)   |
| 848280                | Roller bearings, incl. combined ball-roller bearings (excl. ball bearings, tapered roller bearings, incl. cone and tapered roller assemblies, spherical roller bearings, needle and cylindrical roller bearings) | 84828000        |                                     | 0,15            | Cat C (15 years)   |
| 848291                | Balls, needles and rollers for bearings (excl. steel balls of heading 7326)  | 84829100        |                                     | 0,15            | Cat C (15 years)   |
| 848299                | Parts of ball or roller bearings (excl. balls, needles and rollers), n.e.s.  | 84829900        |                                     | 0,15            | Cat C (15 years)   |
| 848310                | Transmission shafts, incl. cam shafts and crank shafts, and cranks   | 84831000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level     | MFN Rate | iEPA Basket      |
|----------------|---|----------|----------------------------------|----------|------------------|
| 848320         | Bearing housings, incorporating ball or roller bearings, for machinery  | 84832000 |                                  | 0,15     | Cat C (15 years) |
| 848330         | Bearing housings for machinery, not incorporating ball or roller bearings; plain shaft bearings for machinery   | 84833000 |                                  | 0,15     | Cat C (15 years) |
| 848340         | Gears and gearing for machinery (excl. toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, incl. torque converters   | 84834000 |                                  | 0,15     | Cat C (15 years) |
| 848350         | Flywheels and pulleys, incl. pulley blocks  | 84835000 |                                  | 0,15     | Cat C (15 years) |
| 848360         | Clutches and shaft couplings, incl. universal joints, for machinery   | 84836000 |                                  | 0,15     | Cat C (15 years) |
| 848390         | Toothed wheels, chain sprockets and other transmission elements presented separately; parts of transmission shafts, ball screws, couplings and other articles of heading 8483, n.e.s.   | 84839000 |                                  | 0,15     | Cat C (15 years) |
| 848410         | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal   | 84841010 | For motor vehicles of Chapter 87 | 0,2      | Cat E (excl.)    |
| 848410         | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal   | 84841090 | Other                            | 0,15     | Cat C (15 years) |
| 848420         | Mechanical seals  | 84842000 |                                  | 0,2      | Cat E (excl.)    |
| 848490         | Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings  | 84849010 | For motor vehicles of Chapter 87 | 0,2      | Cat C (15 years) |
| 848490         | Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings  | 84849090 | Other                            | 0        | Cat A (5 yrs)    |
| 848610         | Machines and apparatus for the manufacture of boules or wafers  | 84861000 |                                  | 0,03     | Cat B (10 yrs)   |
| 848620         | Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits  | 84862000 |                                  | 0,03     | Cat B (10 yrs)   |
| 848630         | Machines and apparatus for the manufacture of flat panel displays   | 84863000 |                                  | 0,03     | Cat B (10 yrs)   |
| 848640         | Machines and apparatus specified in Note 9 C to chapter 84  | 84864000 |                                  | 0,03     | Cat B (10 yrs)   |
| 848690         | Parts and accessories for machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays, and for machines and apparatus specified in note 9 C to chapter 84, n.e.s. | 84869000 |                                  | 0,03     | Cat B (10 yrs)   |
| 848710         | Ships' or boats' propellers and blades therefor   | 84871000 |                                  | 0,15     | Cat C (15 years) |
| 848790         | Parts of machinery of chapter 84, not intended for a specific purpose, n.e.s.   | 84879000 |                                  | 0,15     | Cat C (15 years) |
| 850110         | Motors of an output ≤ 37,5 W  | 85011000 |                                  | 0,03     | Cat B (10 yrs)   |
| 850120         | Universal AC-DC motors of an output > 37,5 W  | 85012000 |                                  | 0,03     | Cat B (10 yrs)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 850131                | DC motors of an output > 37,5 W but <= 750 W and DC generators of an output <= 750 W  | 85013100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850132                | DC motors and DC generators of an output > 750 W but <= 75 kW   | 85013200        |                                     | 0,03            | Cat B (10 yrs)     |
| 850133                | DC motors and DC generators of an output > 75 kW but <= 375 kW  | 85013300        |                                     | 0,03            | Cat B (10 yrs)     |
| 850134                | DC motors and DC generators of an output > 375 kW   | 85013400        |                                     | 0,03            | Cat B (10 yrs)     |
| 850140                | AC motors, single-phase, of an output > 37,5 W  | 85014000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850151                | AC motors, multi-phase, of an output > 37,5 W but <= 750 W  | 85015100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850152                | AC motors, multi-phase, of an output > 750 W but <= 75 kW   | 85015200        |                                     | 0,03            | Cat B (10 yrs)     |
| 850153                | AC motors, multi-phase, of an output > 75 kW  | 85015300        |                                     | 0,03            | Cat B (10 yrs)     |
| 850161                | AC generators "alternators", of an output <= 75 kVA   | 85016100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850162                | AC generators "alternators", of an output > 75 kVA but <= 375 kVA   | 85016200        |                                     | 0,03            | Cat B (10 yrs)     |
| 850163                | AC generators "alternators", of an output > 375 kVA but <= 750 kVA  | 85016300        |                                     | 0,03            | Cat B (10 yrs)     |
| 850164                | AC generators "alternators", of an output > 750 kVA   | 85016400        |                                     | 0,03            | Cat B (10 yrs)     |
| 850211                | Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output <= 75 kVA               | 85021100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850212                | Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 75 kVA but <= 375 kVA | 85021200        |                                     | 0,03            | Cat B (10 yrs)     |
| 850213                | Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 375 kVA               | 85021300        |                                     | 0,03            | Cat B (10 yrs)     |
| 850220                | Generating sets with spark-ignition internal combustion piston engine   | 85022000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850231                | Generating sets, wind-powered   | 85023100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850239                | Generating sets (excl. wind-powered and powered by spark-ignition internal combustion piston engine)  | 85023900        |                                     | 0,03            | Cat B (10 yrs)     |
| 850240                | Electric rotary converters  | 85024000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850300                | Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s.        | 85030000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850410                | Ballasts for discharge lamps or tubes   | 85041000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850421                | Liquid dielectric transformers, having a power handling capacity <= 650 kVA   | 85042100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850422                | Liquid dielectric transformers, having a power handling capacity > 650 kVA but <= 10.000 kVA  | 85042200        |                                     | 0,03            | Cat B (10 yrs)     |
| 850423                | Liquid dielectric transformers, having a power handling capacity > 10.000 kVA   | 85042300        |                                     | 0,03            | Cat B (10 yrs)     |
| 850431                | Transformers having a power handling capacity <= 1 kVA (excl. liquid dielectric transformers)   | 85043100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850432                | Transformers, having a power handling capacity > 1 kVA but <= 16 kVA (excl. liquid dielectric transformers)                                     | 85043200        |                                     | 0,03            | Cat B (10 yrs)     |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 850433                | Transformers having a power handling capacity > 16 kVA but <= 500 kVA (excl. liquid dielectric transformers)  | 85043300        |                                     | 0,03            | Cat B (10 yrs)     |
| 850434                | Transformers having a power handling capacity > 500 kVA (excl. liquid dielectric transformers)  | 85043400        |                                     | 0,03            | Cat B (10 yrs)     |
| 850440                | Static converters   | 85044000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850450                | Inductors (excl. inductors for discharge lamps or tubes)  | 85045000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850490                | Parts of electrical transformers and inductors, n.e.s.  | 85049000        |                                     | 0,15            | Cat C (15 years)   |
| 850511                | Permanent magnets of metal and articles intended to become permanent magnets after magnetization (excl. chucks, clamps and similar holding devices)   | 85051100        |                                     | 0,03            | Cat B (10 yrs)     |
| 850519                | Permanent magnets and articles intended to become permanent magnets after magnetization, of materials other than metal  | 85051900        |                                     | 0,03            | Cat B (10 yrs)     |
| 850520                | Electromagnetic couplings, clutches and brakes  | 85052000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850590                | Electromagnets and electromagnetic lifting heads, and their parts (excl. magnets for medical use); electromagnetic or permanent magnet chucks, clamps and similar holding devices and their parts, n.e.s. | 85059000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850610                | Manganese dioxide cells and batteries (excl. spent)   | 85061000        |                                     | 0               | Cat A (5 yrs)      |
| 850630                | Mercuric oxide cells and batteries (excl. spent)  | 85063000        |                                     | 0               | Cat A (5 yrs)      |
| 850640                | Silver oxide cells and batteries (excl. spent)  | 85064000        |                                     | 0               | Cat A (5 yrs)      |
| 850650                | Lithium cells and batteries (excl. spent)   | 85065000        |                                     | 0               | Cat A (5 yrs)      |
| 850660                | Air-zinc cells and batteries (excl. spent)  | 85066000        |                                     | 0               | Cat A (5 yrs)      |
| 850680                | Primary cells and primary batteries, electric (excl. spent, and those of silver oxide, mercuric oxide, manganese dioxide, lithium and air-zinc)   | 85068000        |                                     | 0               | Cat A (5 yrs)      |
| 850690                | Parts of primary cells and primary batteries, n.e.s.  | 85069000        |                                     | 0               | Cat A (5 yrs)      |
| 850710                | Lead-acid accumulators of a kind used for starting piston engine "starter batteries" (excl. spent)  | 85071000        |                                     | 0,03            | Cat C (15 years)   |
| 850720                | Lead acid accumulators (excl. spent and starter batteries)  | 85072000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850730                | Nickel-cadmium accumulators (excl. spent)   | 85073000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850740                | Nickel-iron accumulators (excl. spent)  | 85074000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850750                | Nickel-metal hydride accumulators (excl. spent)   | 85075000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850760                | Lithium-ion accumulators (excl. spent)  | 85076000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850780                | Electric accumulators (excl. spent and lead-acid, nickel-cadmium, nickel-iron, nickel-metal hydride and lithium-ion accumulators)   | 85078000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850790                | Plates, separators and other parts of electric accumulators, n.e.s.   | 85079000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850811                | Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor, power <= 1 500 W and having a dust bag or other receptacle capacity <= 20 l                              | 85081100        |                                     | 0,03            | Cat B (10 yrs)     |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 850819                | Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor ( excl. of a power <= 1 500 W and having a dust bag or other receptacle capacity <= 20 l)   | 85081900        |                                     | 0,03            | Cat B (10 yrs)     |
| 850860                | Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners (excl. with self-contained electric motor)  | 85086000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850870                | Parts of vacuum cleaners, dry cleaners and wet vacuum cleaners, n.e.s.  | 85087000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850940                | Domestic food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor   | 85094000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850980                | Electromechanical domestic appliances, with self-contained electric motor (excl. vacuum cleaners, dry and wet vacuum cleaners, food grinders and mixers, fruit or vegetable juice extractors, and hair-removing appliances)   | 85098000        |                                     | 0,03            | Cat B (10 yrs)     |
| 850990                | Parts of electromechanical domestic appliances, with self-contained electric motor, n.e.s. (excl. of vacuum cleaners, dry and wet vacuum cleaners)  | 85099000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851010                | Shavers, electric   | 85101000        |                                     | 0,15            | Cat C (15 years)   |
| 851020                | Hair clippers with self-contained electric motor  | 85102000        |                                     | 0,15            | Cat C (15 years)   |
| 851030                | Hair-removing appliances with self-contained electric motor   | 85103000        |                                     | 0,15            | Cat C (15 years)   |
| 851090                | Parts of electric shavers, hair clippers and hair-removing appliances, with self-contained electric motor, n.e.s.   | 85109000        |                                     | 0,15            | Cat C (15 years)   |
| 851110                | Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines  | 85111000        |                                     | 0,2             | Cat C (15 years)   |
| 851120                | Ignition magnetos, magneto-dynamos and magnetic flywheels, for spark-ignition or compression-ignition internal combustion engines   | 85112000        |                                     | 0,2             | Cat C (15 years)   |
| 851130                | Distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines   | 85113000        |                                     | 0,2             | Cat C (15 years)   |
| 851140                | Starter motors and dual purpose starter-generators of a kind used for spark-ignition or compression-ignition internal combustion engines  | 85114000        |                                     | 0,2             | Cat C (15 years)   |
| 851150                | Generators of a kind used for internal combustion engines (excl. magneto dynamos and dual purpose starter-generators)   | 85115000        |                                     | 0,15            | Cat C (15 years)   |
| 851180                | Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs) | 85118000        |                                     | 0,2             | Cat C (15 years)   |
| 851190                | Parts of electrical ignition or starting equipment, generators, etc. of heading 8511, n.e.s.  | 85119000        |                                     | 0,2             | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 851210                | Electric lighting or visual signalling equipment of a kind used for bicycles (other than lamps of heading 8539)  | 85121000        |                                     | 0,15            | Cat C (15 years)   |
| 851220                | Electrical lighting or visual signalling equipment for motor vehicles (excl. lamps of heading 8539)  | 85122000        |                                     | 0,2             | Cat C (15 years)   |
| 851230                | Electrical sound signalling equipment for cycles or motor vehicles   | 85123000        |                                     | 0,15            | Cat C (15 years)   |
| 851240                | Electrical windscreen wipers, defrosters and demisters, for motor vehicles   | 85124000        |                                     | 0,2             | Cat C (15 years)   |
| 851290                | Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters of a kind used for cycles and motor vehicles, n.e.s.   | 85129000        |                                     | 0,2             | Cat C (15 years)   |
| 851310                | Portable electrical lamps designed to function by their own source of energy   | 85131000        |                                     | 0,15            | Cat C (15 years)   |
| 851390                | Parts of portable electrical lamps designed to function by their own source of energy, n.e.s.  | 85139000        |                                     | 0,15            | Cat C (15 years)   |
| 851410                | Resistance heated industrial or laboratory furnaces and ovens (excl. drying ovens)   | 85141000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851420                | Furnaces and ovens functioning by induction or dielectric loss   | 85142000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851430                | Electric industrial or laboratory furnaces and ovens (excl. resistance heated, induction, dielectric and drying furnaces and ovens)  | 85143000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851440                | Equipment for the heat treatment of materials by induction or dielectric loss (excl. ovens and furnaces)   | 85144000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851490                | Parts of electric industrial or laboratory furnaces and ovens, incl. of those functioning by induction or dielectric loss, and of industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss, n.e.s. (other than for the manufacture of semiconductor devices on semiconductor wafers) | 85149000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851511                | Soldering irons and guns, electric   | 85151100        |                                     | 0,03            | Cat B (10 yrs)     |
| 851519                | Brazing or soldering machines (excl. soldering irons and guns)   | 85151900        |                                     | 0,03            | Cat B (10 yrs)     |
| 851521                | Fully or partly automatic machines for resistance welding of metals  | 85152100        |                                     | 0,03            | Cat B (10 yrs)     |
| 851529                | Machines for resistance welding of metals, neither fully nor partly automatic  | 85152900        |                                     | 0,03            | Cat B (10 yrs)     |
| 851531                | Fully or partly automatic machines for arc welding of metals, incl. plasma arc welding   | 85153100        |                                     | 0,03            | Cat B (10 yrs)     |
| 851539                | Machines for arc welding of metals, incl. plasma arc welding, neither fully nor partly automatic   | 85153900        |                                     | 0,03            | Cat B (10 yrs)     |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 851580                | Electric machines and apparatus for laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc welding; electric machines and apparatus for hot spraying of metals, metal carbides or cermets (excl. metal spray guns specified elsewhere)  | 85158000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851590                | Parts of machines and apparatus for soldering or welding or for hot spraying of metals, metal carbides or cermets, n.e.s. (excl. wire bonders of a kind used for the manufacture of semiconductor devices)  | 85159000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851610                | Electric instantaneous or storage water heaters and immersion heaters   | 85161000        |                                     | 0,15            | Cat C (15 years)   |
| 851621                | Electric storage heating radiators, for space-heating   | 85162100        |                                     | 0,15            | Cat C (15 years)   |
| 851629                | Electric space-heating and soil-heating apparatus (excl. storage heating radiators)   | 85162900        |                                     | 0,15            | Cat C (15 years)   |
| 851631                | Electric hairdryers   | 85163100        |                                     | 0,15            | Cat C (15 years)   |
| 851632                | Electro-thermic hairdressing apparatus (excl. hairdryers)   | 85163200        |                                     | 0,15            | Cat C (15 years)   |
| 851633                | Electric hand-drying apparatus  | 85163300        |                                     | 0,15            | Cat C (15 years)   |
| 851640                | Electric smoothing irons  | 85164000        |                                     | 0,15            | Cat C (15 years)   |
| 851650                | Microwave ovens   | 85165000        |                                     | 0,15            | Cat C (15 years)   |
| 851660                | Electric ovens, cookers, cooking plates and boiling rings, electric grillers and roasters, for domestic use (excl. space-heating stoves and microwave ovens)  | 85166000        |                                     | 0,15            | Cat C (15 years)   |
| 851671                | Electro-thermic coffee or tea makers, for domestic use  | 85167100        |                                     | 0,15            | Cat C (15 years)   |
| 851672                | Electric toasters, for domestic use   | 85167200        |                                     | 0,15            | Cat C (15 years)   |
| 851679                | Electro-thermic appliances, for domestic use (excl. hairdressing appliances and hand dryers, space-heating and soil-heating apparatus, water heaters, immersion heaters, smoothing irons, microwave ovens, ovens, cookers, cooking plates, boiling rings, grillers, roasters, coffee makers, tea makers and toasters) | 85167900        |                                     | 0,15            | Cat C (15 years)   |
| 851680                | Electric heating resistors (excl. those of agglomerated coal and graphite)  | 85168000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 851690                | Parts of electric water heaters, immersion heaters, space-heating apparatus and soil-heating apparatus, hairdressing apparatus and hand dryers, electro-thermic appliances of a kind used for domestic purposes and electric heating resistors, n.e.s.   | 85169000        |                                     | 0,15            | Cat C (15 years)   |
| 851711                | Line telephone sets with cordless handsets   | 85171100        |                                     | 0,03            | Cat C (15 years)   |
| 851712                | Telephones for cellular networks "mobile telephones" or for other wireless networks  | 85171200        |                                     | 0,03            | Cat C (15 years)   |
| 851718                | Telephone sets (excl. line telephone sets with cordless handsets and telephones for cellular networks or for other wireless networks)  | 85171800        |                                     | 0,03            | Cat C (15 years)   |
| 851761                | Base stations of apparatus for the transmission or reception of voice, images or other data  | 85176100        |                                     | 0,03            | Cat C (15 years)   |
| 851762                | Machines for the reception, conversion and transmission or regeneration of voice, images or other data, incl. switching and routing apparatus (excl. telephone sets, telephones for cellular networks or for other wireless networks)  | 85176200        |                                     | 0,03            | Cat B (10 yrs)     |
| 851769                | Apparatus for the transmission or reception of voice, images or other data, incl. apparatus for communication in a wired or wireless network [such as a local or wide area network] (excl. telephone sets, telephones for cellular networks or for other wireless networks, base stations, apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, and transmission or reception apparatus of heading 8443, 8525, 8527 or 8528) | 85176900        |                                     | 0,03            | Cat C (15 years)   |
| 851770                | Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s.   | 85177000        |                                     | 0,03            | Cat C (15 years)   |
| 851810                | Microphones and stands therefor (excl. cordless microphones with built-in transmitter)   | 85181000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851821                | Single loudspeakers, mounted in their enclosures   | 85182100        |                                     | 0,03            | Cat B (10 yrs)     |
| 851822                | Multiple loudspeakers, mounted in the same enclosure   | 85182200        |                                     | 0,03            | Cat B (10 yrs)     |
| 851829                | Loudspeakers, without enclosure  | 85182900        |                                     | 0,03            | Cat B (10 yrs)     |
| 851830                | Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers (excl. telephone sets, hearing aids and helmets with built-in headphones, whether or not incorporating a microphone)   | 85183000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851840                | Audio-frequency electric amplifiers  | 85184000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851850                | Electric sound amplifier sets  | 85185000        |                                     | 0,03            | Cat B (10 yrs)     |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 851890                | Parts of microphones, loudspeakers, headphones and earphones, earphones, audio-frequency electric amplifiers or electric sound amplifier sets, n.e.s.   | 85189000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851920                | Sound recording or sound reproducing apparatus, operated by coins, banknotes, bank cards, tokens or by other means of payment [juke boxes]  | 85192000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851930                | Turntables "record-decks"   | 85193000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851950                | Telephone answering machines  | 85195000        |                                     | 0,03            | Cat B (10 yrs)     |
| 851981                | Sound recording or sound reproducing apparatus, using magnetic, optical or semiconductor media (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)   | 85198100        |                                     | 0,03            | Cat B (10 yrs)     |
| 851989                | Sound recording or sound reproducing apparatus (excl. using magnetic, optical or semiconductor media, those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)   | 85198900        |                                     | 0,03            | Cat B (10 yrs)     |
| 852110                | Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. video camera recorders)  | 85211000        |                                     | 0               | Cat A (5 yrs)      |
| 852190                | Video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. magnetic tape-type and video camera recorders)  | 85219000        |                                     | 0               | Cat A (5 yrs)      |
| 852210                | Pick-up cartridges  | 85221000        |                                     | 0,03            | Cat B (10 yrs)     |
| 852290                | Parts and accessories suitable for use solely or principally with sound reproducing and recording apparatus and with video equipment for recording and reproducing pictures and sound (excl. pick-up devices for grooved recording media) | 85229000        |                                     | 0,03            | Cat B (10 yrs)     |
| 852321                | Cards incorporating a magnetic stripe for the recording of sound or of other phenomena  | 85232100        |                                     | 0               | Cat A (5 yrs)      |
| 852329                | Magnetic media for the recording of sound or of other phenomena (excl. cards incorporating a magnetic stripe and goods of chapter 37)   | 85232900        |                                     | 0               | Cat A (5 yrs)      |
| 852341                | Optical media for the recording of sound or of other phenomena, unrecorded (excl. goods of chapter 37)  | 85234100        |                                     | 0               | Cat A (5 yrs)      |
| 852349                | Optical media for the recording of sound or of other phenomena (excl. unrecorded and goods of chapter 37)   | 85234900        |                                     | 0               | Cat A (5 yrs)      |
| 852351                | Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards] (excl. goods of chapter 37)  | 85235100        |                                     | 0               | Cat A (5 yrs)      |
| 852352                | Cards incorporating one or more electronic integrated circuits "smart cards"  | 85235200        |                                     | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 852359                | Semiconductor media, unrecorded, for the recording of sound or of other phenomena (excl. solid-state non-volatile data storage devices, smart cards and goods of chapter 37)  | 85235900        |                                     | 0               | Cat A (5 yrs)      |
| 852380                | Media for the recording of sound or of other phenomena, whether or not recorded, incl. matrices and masters for the production of discs (excl. magnetic, optical and semiconductor media, and products of chapter 37) | 85238000        |                                     | 0               | Cat A (5 yrs)      |
| 852550                | Transmission apparatus for radio-broadcasting or television, not incorporating reception apparatus  | 85255000        |                                     | 0,03            | Cat B (10 yrs)     |
| 852560                | Transmission apparatus for radio-broadcasting or television, incorporating reception apparatus  | 85256000        |                                     | 0,03            | Cat B (10 yrs)     |
| 852580                | Television cameras, digital cameras and video camera recorders  | 85258000        |                                     | 0,03            | Cat B (10 yrs)     |
| 852610                | Radar apparatus   | 85261000        |                                     | 0,03            | Cat B (10 yrs)     |
| 852691                | Radio navigational aid apparatus  | 85269100        |                                     | 0,03            | Cat B (10 yrs)     |
| 852692                | Radio remote control apparatus  | 85269200        |                                     | 0,03            | Cat B (10 yrs)     |
| 852712                | Pocket-size radiocassette players [dimensions ≤ 170 mm x 100 mm x 45 mm], with built-in amplifier, without built-in loudspeakers, capable of operating without an external source of electric power                   | 85271200        |                                     | 0,03            | Cat B (10 yrs)     |
| 852713                | Radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus (excl. pocket-size radiocassette players)                                  | 85271300        |                                     | 0,03            | Cat B (10 yrs)     |
| 852719                | Radio-broadcast receivers capable of operating without an external source of power, not combined with sound-reproducing apparatus   | 85271900        |                                     | 0,03            | Cat B (10 yrs)     |
| 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                                      | 85272100        |                                     | 0,03            | Cat B (10 yrs)     |
| 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        |                                     | 0,03            | Cat B (10 yrs)     |
| 852791                | Radio-broadcast receivers, for mains operation only, combined with sound recording or reproducing apparatus (excl. those of a kind used in motor vehicles)  | 85279100        |                                     | 0,03            | Cat B (10 yrs)     |
| 852792                | Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus but combined with a clock (excl. those of a kind used in motor vehicles)                              | 85279200        |                                     | 0,03            | Cat B (10 yrs)     |
| 852799                | Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus and not combined with a clock (excl. those of a kind used in motor vehicles)                          | 85279900        |                                     | 0,03            | Cat B (10 yrs)     |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|--------------------------------------|-----------------|--------------------|
| 852842                | Cathode-ray tube monitors "CRT" capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)   | 85284200        |                                      | 0               | Cat A (5 yrs)      |
| 852849                | Cathode-ray tube monitors "CRT" (excl. computer monitors, with TV receiver)   | 85284900        |                                      | 0               | Cat A (5 yrs)      |
| 852852                | Monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. CRT, with TV receiver)   | 85285200        |                                      | 0               | Cat A (5 yrs)      |
| 852859                | Monitors (excl. with TV receiver, CRT and those designed for computer use)  | 85285900        |                                      | 0               | Cat A (5 yrs)      |
| 852862                | Projectors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)  | 85286200        |                                      | 0               | Cat A (5 yrs)      |
| 852869                | Projectors (excl. with TV receiver, designed for computer use)  | 85286900        |                                      | 0               | Cat A (5 yrs)      |
| 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  | 85287100        |                                      | 0               | Cat A (5 yrs)      |
| 852872                | Reception apparatus for television, colour, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen  | 85287200        |                                      | 0               | Cat A (5 yrs)      |
| 852873                | Reception apparatus for television, black and white or other monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen   | 85287300        |                                      | 0               | Cat A (5 yrs)      |
| 852910                | Aerials and aerial reflectors of all kinds; parts suitable for use therewith, n.e.s.  | 85291010        | For goods of heading 85.28           | 0               | Cat A (5 yrs)      |
| 852910                | Aerials and aerial reflectors of all kinds; parts suitable for use therewith, n.e.s.  | 85291020        | For goods of heading 85.25           | 0,15            | Cat C (15 years)   |
| 852910                | Aerials and aerial reflectors of all kinds; parts suitable for use therewith, n.e.s.  | 85291030        | For goods of heading 85.26 and 85.27 | 0,15            | Cat C (15 years)   |
| 852990                | Parts suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras, digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s. (excl. for aerials and aerial reflectors of all kinds) | 85299010        | For goods of heading 85.28           | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|--------------------------------------|-----------------|--------------------|
| 852990                | Parts suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras,digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s. (excl. for aerials and aerial reflectors of all kinds) | 85299020        | For goods of heading 85.25           | 0,15            | Cat C (15 years)   |
| 852990                | Parts suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras,digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s. (excl. for aerials and aerial reflectors of all kinds) | 85299030        | For goods of heading 85.26 and 85.27 | 0,15            | Cat C (15 years)   |
| 853010                | Electrical signalling, safety or traffic control equipment for railways or tramways (excl. mechanical or electromechanical equipment of heading 8608)  | 85301000        |                                      | 0,15            | Cat C (15 years)   |
| 853080                | Electrical signalling, safety or traffic control equipment (excl. that for railways or tramways and mechanical or electromechanical equipment of heading 8608)   | 85308000        |                                      | 0,15            | Cat C (15 years)   |
| 853090                | Parts of electrical signalling, safety or traffic control equipment, n.e.s.  | 85309000        |                                      | 0,15            | Cat C (15 years)   |
| 853110                | Burglar or fire alarms and similar apparatus   | 85311000        |                                      | 0,15            | Cat C (15 years)   |
| 853120                | Indicator panels with liquid crystal devices "LCD" or light emitting diodes "LED" (excl. those for cycles, motor vehicles and traffic signalling)  | 85312000        |                                      | 0,15            | Cat C (15 years)   |
| 853180                | Electric sound or visual signalling apparatus (excl. indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)  | 85318000        |                                      | 0,15            | Cat C (15 years)   |
| 853190                | Parts of electric sound or visual signalling apparatus, n.e.s.   | 85319000        |                                      | 0,15            | Cat C (15 years)   |
| 853210                | Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power-handling capacity of $\geq 0,5$ kvar "power capacitors"   | 85321000        |                                      | 0,15            | Cat C (15 years)   |
| 853221                | Fixed electrical capacitors, tantalum (excl. power capacitors)   | 85322100        |                                      | 0,15            | Cat C (15 years)   |
| 853222                | Fixed electrical capacitors, aluminium electrolytic (excl. power capacitors)   | 85322200        |                                      | 0,15            | Cat C (15 years)   |
| 853223                | Fixed electrical capacitors, ceramic dielectric, single layer (excl. power capacitors)   | 85322300        |                                      | 0,15            | Cat C (15 years)   |
| 853224                | Fixed electrical capacitors, ceramic dielectric, multilayer (excl. power capacitors)   | 85322400        |                                      | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 853225                | Fixed electrical capacitors, dielectric of paper or plastics (excl. power capacitors)  | 85322500        |                                     | 0,15            | Cat C (15 years)   |
| 853229                | Fixed electrical capacitors (excl. tantalum, aluminium electrolytic, ceramic, paper, plastic and power capacitors)                               | 85322900        |                                     | 0,15            | Cat C (15 years)   |
| 853230                | Variable or adjustable "pre-set" electrical capacitors   | 85323000        |                                     | 0,15            | Cat C (15 years)   |
| 853290                | Parts of electrical "pre-set" capacitors, fixed, variable or adjustable, n.e.s.  | 85329000        |                                     | 0,15            | Cat C (15 years)   |
| 853310                | Fixed carbon resistors, composition or film types (excl. heating resistors)  | 85331000        |                                     | 0,15            | Cat C (15 years)   |
| 853321                | Fixed electrical resistors for a power handling capacity $\leq 20$ W (excl. heating resistors)   | 85332100        |                                     | 0,15            | Cat C (15 years)   |
| 853329                | Fixed electrical resistors for a power handling capacity $> 20$ W (excl. heating resistors)  | 85332900        |                                     | 0,15            | Cat C (15 years)   |
| 853331                | Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity $\leq 20$ W (excl. heating resistors) | 85333100        |                                     | 0,15            | Cat C (15 years)   |
| 853339                | Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity $> 20$ W (excl. heating resistors)    | 85333900        |                                     | 0,15            | Cat C (15 years)   |
| 853340                | Electrical variable resistors, incl. rheostats and potentiometers (excl. wirewound variable resistors and heating resistors)                     | 85334000        |                                     | 0,15            | Cat C (15 years)   |
| 853390                | Parts of electrical resistors, incl. rheostats and potentiometers, n.e.s.  | 85339000        |                                     | 0,15            | Cat C (15 years)   |
| 853400                | Printed circuits   | 85340000        |                                     | 0,15            | Cat C (15 years)   |
| 853510                | Fuses for a voltage $> 1.000$ V  | 85351000        |                                     | 0,15            | Cat C (15 years)   |
| 853521                | Automatic circuit breakers for a voltage $> 1.000$ V but $< 72,5$ kV   | 85352100        |                                     | 0,15            | Cat C (15 years)   |
| 853529                | Automatic circuit breakers for a voltage $\geq 72,5$ kV  | 85352900        |                                     | 0,15            | Cat C (15 years)   |
| 853530                | Isolating switches and make-and-break switches, for a voltage $> 1.000$ V  | 85353000        |                                     | 0,15            | Cat C (15 years)   |
| 853540                | Lightning arresters, voltage limiters and surge suppressors, for a voltage $> 1.000$ V   | 85354000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 853590                | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage > 1.000 V (excl. fuses, automatic circuit breakers, isolating switches, make-and-break switches, lightning arresters, voltage limiters, surge suppressors and control desks, cabinets, panels etc. of heading 8537) | 85359000        |                                     | 0,15            | Cat C (15 years)   |
| 853610                | Fuses for a voltage <= 1.000 V  | 85361000        |                                     | 0,15            | Cat C (15 years)   |
| 853620                | Automatic circuit breakers for a voltage <= 1.000 V   | 85362000        |                                     | 0,15            | Cat C (15 years)   |
| 853630                | Apparatus for protecting electrical circuits for a voltage <= 1.000 V (excl. fuses and automatic circuit breakers)  | 85363000        |                                     | 0,15            | Cat C (15 years)   |
| 853641                | Relays for a voltage <= 60 V  | 85364100        |                                     | 0,15            | Cat C (15 years)   |
| 853649                | Relays for a voltage > 60 V but <= 1.000 V  | 85364900        |                                     | 0,15            | Cat C (15 years)   |
| 853650                | Switches for a voltage <= 1.000 V (excl. relays and automatic circuit breakers)   | 85365000        |                                     | 0,15            | Cat C (15 years)   |
| 853661                | Lamp holders for a voltage <= 1.000 V   | 85366100        |                                     | 0,15            | Cat C (15 years)   |
| 853669                | Plugs and sockets for a voltage <= 1.000 V (excl. lamp holders)   | 85366900        |                                     | 0,15            | Cat C (15 years)   |
| 853670                | Connectors for optical fibres, optical fibre bundles or cables  | 85367000        |                                     | 0,15            | Cat C (15 years)   |
| 853690                | Electrical apparatus for switching electrical circuits, or for making connections to or in electrical circuits, for a voltage <= 1.000 V (excl. fuses, automatic circuit breakers and other apparatus for protecting electrical circuits, relays and other switches, lamp holders, plugs and sockets)   | 85369000        |                                     | 0,15            | Cat C (15 years)   |
| 853710                | Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage <= 1.000 V  | 85371000        |                                     | 0,15            | Cat C (15 years)   |
| 853720                | Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage > 1.000 V   | 85372000        |                                     | 0,15            | Cat C (15 years)   |
| 853810                | Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus  | 85381000        |                                     | 0,15            | Cat C (15 years)   |
| 853890                | Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, n.e.s. (excl. boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus)  | 85389000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 853910         | Sealed beam lamp units  | 85391010 | For vehicles of Chapter 87   | 0,2      | Cat C (15 years) |
| 853910         | Sealed beam lamp units  | 85391090 | Other                        | 0,15     | Cat C (15 years) |
| 853921         | Tungsten halogen filament lamps (excl. sealed beam lamp units)  | 85392100 |                              | 0,15     | Cat C (15 years) |
| 853922         | Filament lamps of a power $\leq$ 200 W and for a voltage $>$ 100 V (excl. tungsten halogen filament lamps and ultraviolet or infra-red lamps)   | 85392200 |                              | 0,15     | Cat C (15 years) |
| 853929         | Filament lamps, electric (excl. tungsten halogen lamps, lamps of a power $\leq$ 200 W and for a voltage $>$ 100 V and ultraviolet or infra-red lamps)   | 85392900 |                              | 0,15     | Cat C (15 years) |
| 853931         | Discharge lamps, fluorescent, hot cathode   | 85393100 |                              | 0,15     | Cat C (15 years) |
| 853932         | Mercury or sodium vapour lamps; metal halide lamps  | 85393200 |                              | 0,15     | Cat C (15 years) |
| 853939         | Discharge lamps (excl. hot-cathode fluorescent lamps, mercury or sodium vapour lamps, metal halide lamps and ultraviolet lamps)   | 85393900 |                              | 0,15     | Cat C (15 years) |
| 853941         | Arc lamps   | 85394100 |                              | 0,15     | Cat C (15 years) |
| 853949         | Ultraviolet or infra-red lamps  | 85394900 |                              | 0,15     | Cat C (15 years) |
| 853950         | Light-emitting diode "LED" lamps  | 85395000 |                              | 0,15     | Cat C (15 years) |
| 853990         | Parts of electric filament or discharge lamps, sealed beam lamp units, ultraviolet or infra-red lamps, arc lamps and LED lamps, n.e.s.  | 85399000 |                              | 0,15     | Cat C (15 years) |
| 854011         | Cathode ray television picture tubes, incl. video monitor cathode ray tubes, colour   | 85401100 |                              | 0        | Cat A (5 yrs)    |
| 854012         | Cathode ray television picture tubes, incl. video monitor cathode ray tubes, black and white or other monochrome, with a screen width-to-height ratio of $<$ 1,5 and a diagonal measurement of the screen $>$ 72 cm | 85401200 |                              | 0        | Cat A (5 yrs)    |
| 854020         | Television camera tubes; image converters and intensifiers; other photo cathode tubes (excl. cathode ray television picture tubes incl. video monitor cathode ray tubes)  | 85402000 |                              | 0        | Cat A (5 yrs)    |
| 854040         | Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch of $<$ 0,4 mm (excl. photo cathode tubes and cathode ray tubes)  | 85404000 |                              | 0        | Cat A (5 yrs)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 854060                | Cathoderay tubes (excl. television and video-monitor cathoderay tubes, television camera tubes, image converters or intensifiers, other photo-cathode tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm) | 85406000        |                                     | 0               | Cat A (5 yrs)      |
| 854071                | Magnetrons  | 85407100        |                                     | 0               | Cat A (5 yrs)      |
| 854079                | Microwave tubes, e.g. travelling wave tubes and carcinotrons (excl. magnetrons and grid-controlled tubes)   | 85407900        |                                     | 0               | Cat A (5 yrs)      |
| 854081                | Receiver or amplifier valves and tubes (excl. microwave tubes, photo-cathode tubes and cathode ray tubes)   | 85408100        |                                     | 0               | Cat A (5 yrs)      |
| 854089                | Electronic valves and tubes (excl. receiver or amplifier valves and tubes, microwave tubes, photo-cathode tubes, cathode ray tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)                          | 85408900        |                                     | 0               | Cat A (5 yrs)      |
| 854091                | Parts of cathode ray tubes, n.e.s.  | 85409100        |                                     | 0               | Cat A (5 yrs)      |
| 854099                | Parts of thermionic, cold cathode or photo cathode valves and tubes, n.e.s. (excl. parts of cathode ray tubes)  | 85409900        |                                     | 0               | Cat A (5 yrs)      |
| 854110                | Diodes (excl. photosensitive or light emitting diodes "LED")  | 85411000        |                                     | 0,15            | Cat C (15 years)   |
| 854121                | Transistors with a dissipation rate < 1 W (excl. photosensitive transistors)  | 85412100        |                                     | 0,15            | Cat C (15 years)   |
| 854129                | Transistors with a dissipation rate >= 1 W (excl. photosensitive transistors)   | 85412900        |                                     | 0,15            | Cat C (15 years)   |
| 854130                | Thyristors, diacs and triacs (excl. photosensitive semiconductor devices)   | 85413000        |                                     | 0,15            | Cat C (15 years)   |
| 854140                | Photosensitive semiconductor devices, incl. photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (excl. photovoltaic generators)  | 85414000        |                                     | 0,15            | Cat C (15 years)   |
| 854150                | Semiconductor devices, n.e.s.   | 85415000        |                                     | 0,15            | Cat C (15 years)   |
| 854160                | Mounted piezoelectric crystals  | 85416000        |                                     | 0,15            | Cat C (15 years)   |
| 854190                | Parts of diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, light emitting diodes and mounted piezoelectric crystals, n.e.s.  | 85419000        |                                     | 0,15            | Cat C (15 years)   |
| 854231                | Electronic integrated circuits as processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits   | 85423100        |                                     | 0,15            | Cat C (15 years)   |



| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level                   | MFN Rate | iEPA Basket      |
|----------------|---|----------|--|----------|------------------|
| 854232         | Electronic integrated circuits as memories  | 85423200 |  | 0,15     | Cat C (15 years) |
| 854233         | Electronic integrated circuits as amplifiers  | 85423300 |  | 0,15     | Cat C (15 years) |
| 854239         | Electronic integrated circuits (excl. such as processors, controllers, memories and amplifiers)                                       | 85423900 |  | 0,15     | Cat C (15 years) |
| 854290         | Parts of electronic integrated circuits, n.e.s.   | 85429000 |  | 0,15     | Cat C (15 years) |
| 854310         | Electrical particle accelerators for electrons, protons, etc. (excl. ion implanters for doping semiconductor materials)               | 85431000 |  | 0,15     | Cat C (15 years) |
| 854320         | Signal generators, electrical   | 85432000 |  | 0,15     | Cat C (15 years) |
| 854330         | Machines and apparatus for electroplating, electrolysis or electrophoresis  | 85433000 |  | 0,15     | Cat C (15 years) |
| 854370         | Electrical machines and apparatus, having individual functions, n.e.s. in chapter 85  | 85437000 |  | 0,15     | Cat C (15 years) |
| 854390         | Parts of electrical machines and apparatus, having individual functions, n.e.s. in chapter 85   | 85439000 |  | 0,15     | Cat C (15 years) |
| 854411         | Winding wire for electrical purposes, of copper, insulated  | 85441100 |  | 0,15     | Cat C (15 years) |
| 854419         | Winding wire for electrical purposes, of material other than copper, insulated  | 85441900 |  | 0,15     | Cat C (15 years) |
| 854420         | Coaxial cable and other coaxial electric conductors, insulated  | 85442000 |  | 0,15     | Cat C (15 years) |
| 854430         | Ignition wiring sets and other wiring sets for vehicles, aircraft or ships  | 85443010 | Of a kind used in motor vehicles of Chapter 87 | 0,15     | Cat C (15 years) |
| 854430         | Ignition wiring sets and other wiring sets for vehicles, aircraft or ships  | 85443090 | Other  | 0,15     | Cat C (15 years) |
| 854442         | Electric conductors for a voltage <= 1.000 V, insulated, fitted with connectors, n.e.s.   | 85444200 |  | 0,15     | Cat C (15 years) |
| 854449         | Electric conductors, for a voltage <= 1.000 V, insulated, not fitted with connectors, n.e.s.  | 85444900 |  | 0,15     | Cat C (15 years) |
| 854460         | Electric conductors, for a voltage > 1.000 V, insulated, n.e.s.   | 85446000 |  | 0,15     | Cat C (15 years) |
| 854470         | Optical fibre cables made up of individually sheathed fibres, whether or not containing electric conductors or fitted with connectors | 85447000 |  | 0,15     | Cat C (15 years) |
| 854511         | Electrodes of graphite or other carbon, for electric furnaces   | 85451100 |  | 0,15     | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 854519                | Electrodes of graphite or other carbon, for electrical purposes (excl. those used for furnaces)  | 85451900        |                                     | 0,15            | Cat C (15 years)   |
| 854520                | Carbon brushes for electrical purposes   | 85452000        |                                     | 0,15            | Cat C (15 years)   |
| 854590                | Articles of graphite or other carbon, for electrical purposes (excl. electrodes and carbon brushes)  | 85459000        |                                     | 0,15            | Cat C (15 years)   |
| 854610                | Electrical insulators of glass (excl. insulating fittings)   | 85461000        |                                     | 0,15            | Cat C (15 years)   |
| 854620                | Electrical insulators of ceramics (excl. insulating fittings)  | 85462000        |                                     | 0,15            | Cat C (15 years)   |
| 854690                | Electrical insulators (excl. those of glass or ceramics and insulating fittings)   | 85469000        |                                     | 0,15            | Cat C (15 years)   |
| 854710                | Insulating fittings for electrical purposes, of ceramics   | 85471000        |                                     | 0,15            | Cat C (15 years)   |
| 854720                | Insulating fittings for electrical purposes, of plastics   | 85472000        |                                     | 0,15            | Cat C (15 years)   |
| 854790                | Insulating fittings for electrical purposes, of materials other than ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material | 85479000        |                                     | 0,15            | Cat C (15 years)   |
| 854810                | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators                            | 85481000        |                                     | 0,15            | Cat C (15 years)   |
| 854890                | Electrical parts of machinery or apparatus, not specified or included elsewhere in chapter 85  | 85489000        |                                     | 0,15            | Cat C (15 years)   |
| 860110                | Rail locomotives powered from an external source of electricity  | 86011000        |                                     | 0,03            | Cat C (15 years)   |
| 860120                | Rail locomotives powered by electric accumulators  | 86012000        |                                     | 0,03            | Cat C (15 years)   |
| 860210                | Diesel-electric locomotives  | 86021000        |                                     | 0,03            | Cat C (15 years)   |
| 860290                | Rail locomotives (excl. those powered from an external source of electricity or by accumulators and diesel-electric locomotives)   | 86029000        |                                     | 0,03            | Cat C (15 years)   |
| 860310                | Self-propelled railway or tramway coaches, vans and trucks, powered from an external source of electricity (excl. those of heading 8604)   | 86031000        |                                     | 0,03            | Cat C (15 years)   |
| 860390                | Self-propelled railway or tramway coaches, vans and trucks (excl. those powered from an external source of electricity and those of heading 8604)                                      | 86039000        |                                     | 0,03            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 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        |                                     | 0,03            | Cat C (15 years)   |
| 860500                | Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches (excl. self-propelled railway or tramway coaches, vans and trucks, railway or tramway maintenance or service vehicles and goods vans and wagons)                        | 86050000        |                                     | 0,03            | Cat C (15 years)   |
| 860610                | Railway or tramway tank wagons and the like (excl. self-propelled)   | 86061000        |                                     | 0,03            | Cat C (15 years)   |
| 860630                | Railway or tramway self-discharging goods vans and wagons (excl. tank wagons and the like and insulated or refrigerated goods vans and wagons)   | 86063000        |                                     | 0,03            | Cat C (15 years)   |
| 860691                | Railway or tramway goods vans and wagons, covered and closed (excl. self-discharging goods vans and wagons and tank wagons and the like)   | 86069100        |                                     | 0,03            | Cat C (15 years)   |
| 860692                | Railway or tramway goods vans and wagons, open, with non-removable sides of a height > 60 cm (excl. self-discharging wagons)   | 86069200        |                                     | 0,03            | Cat C (15 years)   |
| 860699                | Railway or tramway goods vans and wagons (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like, insulated, refrigerated or self-discharging goods vans and wagons and open goods vans and wagons with non-removable sides of a height > 60 cm) | 86069900        |                                     | 0,03            | Cat C (15 years)   |
| 860711                | Driving bogies and bissel-bogies for railway or tramway locomotives or rolling stock   | 86071100        |                                     | 0,15            | Cat C (15 years)   |
| 860712                | Bogies and driving bissel-bogies for railway or tramway locomotives or rolling stock (excl. driving bogies)  | 86071200        |                                     | 0,15            | Cat C (15 years)   |
| 860719                | Axles, for electrical purposes, and wheels and parts thereof for railway or tramway locomotives or rolling stock; parts of bogies and bissel-bogies, n.e.s.  | 86071900        |                                     | 0,15            | Cat C (15 years)   |
| 860721                | Air brakes and parts thereof for railway or tramway locomotives or rolling stock, n.e.s.   | 86072100        |                                     | 0,15            | Cat C (15 years)   |
| 860729                | Brakes (other than air brakes), and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.   | 86072900        |                                     | 0,15            | Cat C (15 years)   |
| 860730                | Hooks and other coupling devices, buffers, and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.  | 86073000        |                                     | 0,15            | Cat C (15 years)   |
| 860791                | Parts of railway or tramway locomotives, n.e.s.  | 86079100        |                                     | 0,15            | Cat C (15 years)   |
| 860799                | Parts of rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.   | 86079900        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level                    | MFN Rate | iEPA Basket      |
|----------------|--|----------|---|----------|------------------|
| 860800         | Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing | 86080000 |   | 0,03     | Cat C (15 years) |
| 860900         | Containers, incl. containers for the transport of fluids, specially designed and equipped for carriage by one or more modes of transport   | 86090000 |   | 0,03     | Cat C (15 years) |
| 870110         | Pedestrian-controlled agricultural tractors and similar tractors for industry (excl. tractor units for articulated lorries)  | 87011000 |   | 0,03     | Cat C (15 years) |
| 870120         | Road tractors for semi-trailers  | 87012000 |   | 0,03     | Cat C (15 years) |
| 870130         | Track-laying tractors (excl. pedestrian-controlled)  | 87013000 |   | 0,03     | Cat C (15 years) |
| 870191         | Tractors, of an engine power <= 18 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)   | 87019110 | Tractors designed for off road agricultural use | 0        | Cat A (5 yrs)    |
| 870191         | Tractors, of an engine power <= 18 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)   | 87019190 | Other   | 0,03     | Cat C (15 years) |
| 870192         | Tractors, of an engine power > 18 kW but <= 37 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)   | 87019210 | Tractors designed for off road agricultural use | 0        | Cat A (5 yrs)    |
| 870192         | Tractors, of an engine power > 18 kW but <= 37 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)   | 87019290 | Other   | 0,03     | Cat C (15 years) |
| 870193         | Tractors, of an engine power > 37 kW but <= 75 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)   | 87019310 | Tractors designed for off road agricultural use | 0        | Cat A (5 yrs)    |
| 870193         | Tractors, of an engine power > 37 kW but <= 75 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)   | 87019390 | Other   | 0,03     | Cat C (15 years) |
| 870194         | Tractors, of an engine power > 75 kW but <= 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)  | 87019410 | Tractors designed for off road agricultural use | 0        | Cat A (5 yrs)    |
| 870194         | Tractors, of an engine power > 75 kW but <= 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)  | 87019490 | Other   | 0,03     | Cat C (15 years) |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level                    | MFN Rate | iEPA Basket      |
|----------------|---|----------|---|----------|------------------|
| 870195         | Tractors, of an engine power > 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)  | 87019510 | Tractors designed for off road agricultural use | 0        | Cat A (5 yrs)    |
| 870195         | Tractors, of an engine power > 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)  | 87019590 | Other   | 0,03     | Cat C (15 years) |
| 870210         | Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine  | 87021010 | Used  | 0,03     | Cat C (15 years) |
| 870210         | Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine  | 87021020 | New   | 0,03     | Cat C (15 years) |
| 870220         | Motor vehicles for the transport of >= 10 persons, incl. driver, with both diesel engine and electric motor as motors for propulsion  | 87022010 | Used  | 0,03     | Cat C (15 years) |
| 870220         | Motor vehicles for the transport of >= 10 persons, incl. driver, with both diesel engine and electric motor as motors for propulsion  | 87022020 | New   | 0,03     | Cat C (15 years) |
| 870230         | Motor vehicles for the transport of >= 10 persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion   | 87023010 | Used  | 0,03     | Cat C (15 years) |
| 870230         | Motor vehicles for the transport of >= 10 persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion   | 87023020 | New   | 0,03     | Cat C (15 years) |
| 870240         | Motor vehicles for the transport of >= 10 persons, incl. driver, with only electric motor for propulsion  | 87024010 | Used  | 0,03     | Cat C (15 years) |
| 870240         | Motor vehicles for the transport of >= 10 persons, incl. driver, with only electric motor for propulsion  | 87024020 | New   | 0,03     | Cat C (15 years) |
| 870290         | Motor vehicles for the transport of >= 10 persons, incl. driver (excl. with diesel engine or electric motor for propulsion)   | 87029010 | Used  | 0,03     | Cat C (15 years) |
| 870290         | Motor vehicles for the transport of >= 10 persons, incl. driver (excl. with diesel engine or electric motor for propulsion)   | 87029020 | New   | 0,03     | Cat C (15 years) |
| 870310         | Vehicles for the transport of <10 persons on snow; golf cars and similar vehicles   | 87031000 |   | 0        | Cat A (5 yrs)    |
| 870321         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity <= 1.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032110 | New   | 0        | Cat A (5 yrs)    |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level   | MFN Rate | iEPA Basket   |
|----------------|---|----------|--|----------|---------------|
| 870321         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity <= 1.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                             | 87032121 | Of a kind with a model year of less than 10 years at the date of importation | 0        | Cat A (5 yrs) |
| 870321         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity <= 1.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                             | 87032129 | Other  | 0        | Cat A (5 yrs) |
| 870322         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm <sup>3</sup> but <= 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032210 | New  | 0        | Cat A (5 yrs) |
| 870322         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm <sup>3</sup> but <= 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032221 | Of a kind with a model year of less than 10 years at the date of importation | 0        | Cat A (5 yrs) |
| 870322         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm <sup>3</sup> but <= 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032229 | Other  | 0        | Cat A (5 yrs) |
| 870323         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm <sup>3</sup> but <= 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032310 | New  | 0        | Cat A (5 yrs) |
| 870323         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm <sup>3</sup> but <= 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032321 | Of a kind with a model year of less than 10 years at the date of importation | 0        | Cat A (5 yrs) |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level   | MFN Rate | iEPA Basket   |
|----------------|--|----------|--|----------|---------------|
| 870323         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm <sup>3</sup> but ≤ 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87032329 | Other  | 0        | Cat A (5 yrs) |
| 870324         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                             | 87032410 | New  | 0        | Cat A (5 yrs) |
| 870324         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                             | 87032421 | Of a kind with a model year of less than 10 years at the date of importation | 0        | Cat A (5 yrs) |
| 870324         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                             | 87032429 | Other  | 0        | Cat A (5 yrs) |
| 870331         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity ≤ 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033110 | New  | 0        | Cat A (5 yrs) |
| 870331         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity ≤ 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033121 | Of a kind with a model year of less than 10 years at the date of importation | 0        | Cat A (5 yrs) |
| 870331         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity ≤ 1.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033129 | Other  | 0        | Cat A (5 yrs) |
| 870332         | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm <sup>3</sup> but ≤ 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033210 | New  | 0        | Cat A (5 yrs) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|--|-----------------|--------------------|
| 870332                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm <sup>3</sup> but <= 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                                   | 87033221        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870332                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm <sup>3</sup> but <= 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)                                   | 87033229        | Other  | 0               | Cat A (5 yrs)      |
| 870333                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033310        | New  | 0               | Cat A (5 yrs)      |
| 870333                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033321        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870333                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2.500 cm <sup>3</sup> (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87033329        | Other  | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034010        | New of a cylinder capacity not exceeding 1,000cc                             | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034021        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034029        | Other  | 0               | Cat A (5 yrs)      |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|--|-----------------|--------------------|
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034030        | New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc       | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034041        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034049        | Other  | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034050        | New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc       | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034061        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034069        | Other  | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034070        | New of a cylinder capacity exceeding 3,000cc                                 | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|--|-----------------|--------------------|
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034081        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870340                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids) | 87034089        | Other  | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035010        | New of a cylinder not exceeding 1,500cc                                      | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035021        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035029        | Other  | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035030        | New of a cylinder capacity exceeding 1,500cc but not exceeding 3000cc        | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035041        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b>  | <b>MFN Rate</b> | <b>iEPA Basket</b> |
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| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035049        | Other  | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035050        | New of a cylinder capacity exceeding 3000cc                                  | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035061        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870350                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)  | 87035069        | Other  | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036010        | New of a cylinder capacity not exceeding 1,000cc                             | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036021        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036029        | Other  | 0               | Cat A (5 yrs)      |

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|-----------------------|--|-----------------|--|-----------------|--------------------|
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036030        | New of a cylinder capacity exceeding 1,000cc but not exceeding 1,500cc       | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036041        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036049        | Other  | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036050        | New of a cylinder capacity exceeding 1,500cc but not exceeding 3,000cc       | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036061        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036069        | Other  | 0               | Cat A (5 yrs)      |

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|-----------------------|--|-----------------|--|-----------------|--------------------|
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036070        | New of a cylinder capacity exceeding 3,000cc                                 | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036081        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870360                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87036089        | Other  | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87037010        | New of a cylinder capacity not exceeding 1,500cc                             | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87037021        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)  | 87037029        | Other  | 0               | Cat A (5 yrs)      |

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|-----------------------|---|-----------------|--|-----------------|--------------------|
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87037030        | New of a cylinder capacity exceeding 1,500cc but not exceeding 3000cc        | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87037041        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87037049        | Other  | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87037050        | New of a cylinder capacity exceeding 3000cc                                  | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87037061        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870370                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10) | 87037069        | Other  | 0               | Cat A (5 yrs)      |

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|-----------------------|--|-----------------|--|-----------------|--------------------|
| 870380                | Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only electric motor for propulsion (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)   | 87038000        |  | 0,03            | Cat C (15 years)   |
| 870390                | Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10) | 87039010        | New  | 0               | Cat A (5 yrs)      |
| 870390                | Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10) | 87039021        | Of a kind with a model year of less than 10 years at the date of importation | 0               | Cat A (5 yrs)      |
| 870390                | Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10) | 87039029        | Other  | 0               | Cat A (5 yrs)      |
| 870410                | Dumpers for off-highway use  | 87041000        |  | 0,03            | Cat C (15 years)   |
| 870421                | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                                      | 87042110        | Used   | 0,03            | Cat C (15 years)   |
| 870421                | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                                      | 87042120        | New  | 0,03            | Cat C (15 years)   |
| 870422                | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but <= 20 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                           | 87042210        | Used   | 0,03            | Cat C (15 years)   |
| 870422                | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but <= 20 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                           | 87042220        | New  | 0,03            | Cat C (15 years)   |

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| 870423                | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705) | 87042310        | Used                                | 0,03            | Cat C (15 years)   |
| 870423                | Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705) | 87042320        | New                                 | 0,03            | Cat C (15 years)   |
| 870431                | Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                                     | 87043110        | Used                                | 0,03            | Cat C (15 years)   |
| 870431                | Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                                     | 87043120        | New                                 | 0,03            | Cat C (15 years)   |
| 870432                | Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                                      | 87043210        | Used                                | 0,03            | Cat C (15 years)   |
| 870432                | Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)                                      | 87043220        | New                                 | 0,03            | Cat C (15 years)   |
| 870490                | Motor vehicles for the transport of goods, with engines other than internal combustion piston engine (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)   | 87049010        | Used                                | 0,03            | Cat C (15 years)   |
| 870490                | Motor vehicles for the transport of goods, with engines other than internal combustion piston engine (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)   | 87049020        | New                                 | 0,03            | Cat C (15 years)   |
| 870510                | Crane lorries (excl. breakdown lorries)   | 87051000        |                                     | 0,03            | Cat C (15 years)   |
| 870520                | Mobile drilling derricks  | 87052000        |                                     | 0,03            | Cat C (15 years)   |
| 870530                | Fire fighting vehicles (excl. vehicles for transporting persons)  | 87053000        |                                     | 0,03            | Cat C (15 years)   |
| 870540                | Concrete-mixer lorries  | 87054000        |                                     | 0,03            | Cat C (15 years)   |



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| 870590                | Special purpose motor vehicles (other than those principally designed for the transport of persons or goods and excl. concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks and crane lorries)   | 87059000        |   | 0,03            | Cat C (15 years)   |
| 870600                | Chassis fitted with engines, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705 (excl. those with engines and cabs) | 87060010        | For motor vehicles of heading 8701.90.10    | 0               | Cat A (5 yrs)      |
| 870600                | Chassis fitted with engines, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705 (excl. those with engines and cabs) | 87060090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870710                | Bodies for motor cars and other motor vehicles principally designed for the transport of persons  | 87071000        |   | 0,2             | Cat C (15 years)   |
| 870790                | Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8705  | 87079010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870790                | Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8705  | 87079090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870810                | Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 87081010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870810                | Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 87081090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870821                | Safety seat belts for motor vehicles  | 87082100        |   | 0,2             | Cat C (15 years)   |
| 870829                | Parts and accessories of bodies for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. bumpers and parts thereof and safety seat belts)  | 87082910        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |

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|-----------------------|---|-----------------|---|-----------------|--------------------|
| 870829                | Parts and accessories of bodies for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. bumpers and parts thereof and safety seat belts)  | 87082990        | Other                                       | 0,2             | Cat C (15 years)   |
| 870830                | Brakes and servo-brakes and their parts, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87083010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870830                | Brakes and servo-brakes and their parts, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87083090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870840                | Gear boxes and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 87084010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870840                | Gear boxes and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 87084090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870850                | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. | 87085010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870850                | Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. | 87085090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870870                | Road wheels and parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87087010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |

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|-----------------------|---|-----------------|---|-----------------|--------------------|
| 870870                | Road wheels and parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.               | 87087090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870880                | Suspension systems and parts thereof, incl. shock-absorbers, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. | 87088010        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870880                | Suspension systems and parts thereof, incl. shock-absorbers, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. | 87088090        | Other                                       | 0,2             | Cat C (15 years)   |
| 870891                | Radiators and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                                 | 87089110        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870891                | Radiators and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                                 | 87089190        | Other                                       | 0,2             | Cat C (15 years)   |
| 870892                | Silencers "mufflers" and exhaust pipes, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87089210        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870892                | Silencers "mufflers" and exhaust pipes, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87089290        | Other                                       | 0,2             | Cat C (15 years)   |
| 870893                | Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                                  | 87089310        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b>         | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|---|-----------------|--------------------|
| 870893                | Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.  | 87089390        | Other                                       | 0,2             | Cat C (15 years)   |
| 870894                | Steering wheels, steering columns and steering boxes, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. | 87089410        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870894                | Steering wheels, steering columns and steering boxes, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s. | 87089490        | Other                                       | 0,2             | Cat C (15 years)   |
| 870895                | Safety airbags with inflator system and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.                   | 87089500        |   | 0,15            | Cat C (15 years)   |
| 870899                | Parts and accessories, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87089910        | For motor vehicles of subheading 8701.90.10 | 0               | Cat A (5 yrs)      |
| 870899                | Parts and accessories, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.   | 87089990        | Other                                       | 0,15            | Cat C (15 years)   |
| 870911                | Electrical vehicles not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms  | 87091100        |   | 0,03            | Cat C (15 years)   |
| 870919                | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms (excl. electrical trucks)  | 87091900        |   | 0,03            | Cat C (15 years)   |
| 870990                | Parts of self-propelled works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms, n.e.s.   | 87099000        |   | 0,03            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 871000         | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, n.e.s.   | 87100000 |                              | 0,03     | Cat C (15 years) |
| 871110         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity <= 50 cm <sup>3</sup>  | 87111010 | Used                         | 0,2      | Cat C (15 years) |
| 871110         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity <= 50 cm <sup>3</sup>  | 87111020 | New                          | 0,2      | Cat C (15 years) |
| 871120         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 50 cm <sup>3</sup> but <= 250 cm <sup>3</sup>                      | 87112010 | Used                         | 0,2      | Cat C (15 years) |
| 871120         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 50 cm <sup>3</sup> but <= 250 cm <sup>3</sup>                      | 87112020 | New                          | 0,2      | Cat C (15 years) |
| 871130         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 250 cm <sup>3</sup> but <= 500 cm <sup>3</sup>                     | 87113010 | Used                         | 0,2      | Cat C (15 years) |
| 871130         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 250 cm <sup>3</sup> but <= 500 cm <sup>3</sup>                     | 87113020 | New                          | 0,2      | Cat C (15 years) |
| 871140         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 500 cm <sup>3</sup> but <= 800 cm <sup>3</sup>                     | 87114010 | Used                         | 0,2      | Cat C (15 years) |
| 871140         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 500 cm <sup>3</sup> but <= 800 cm <sup>3</sup>                     | 87114020 | New                          | 0,2      | Cat C (15 years) |
| 871150         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 800 cm <sup>3</sup>  | 87115010 | Used                         | 0,2      | Cat C (15 years) |
| 871150         | Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 800 cm <sup>3</sup>  | 87115020 | New                          | 0,2      | Cat C (15 years) |
| 871160         | Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor, with electric motor for propulsion  | 87116010 | Used                         | 0,2      | Cat C (15 years) |
| 871160         | Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor, with electric motor for propulsion  | 87116020 | New                          | 0,2      | Cat C (15 years) |
| 871190         | Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor and side cars for motorcycles (excl. electric or with reciprocating internal combustion piston engine) | 87119010 | Side cars                    | 0,2      | Cat C (15 years) |
| 871190         | Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor and side cars for motorcycles (excl. electric or with reciprocating internal combustion piston engine) | 87119020 | Other                        | 0,2      | Cat C (15 years) |
| 871200         | Bicycles and other cycles, incl. delivery tricycles, not motorised  | 87120000 |                              | 0        | Cat A (5 yrs)    |
| 871310         | Carriages for disabled persons, not mechanically propelled  | 87131000 |                              | 0        | Cat A (5 yrs)    |
| 871390         | Carriages for disabled persons, motorised or otherwise mechanically propelled (excl. specially designed motor vehicles and bicycles)  | 87139000 |                              | 0        | Cat A (5 yrs)    |
| 871410         | Parts and accessories of motorcycles, incl. mopeds, n.e.s.  | 87141000 |                              | 0,2      | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 871420                | Parts and accessories for carriages for disabled persons, n.e.s.  | 87142000        |                                     | 0               | Cat A (5 yrs)      |
| 871491                | Frames and forks, and parts thereof, for cycles, n.e.s. (excl. for motorcycles)   | 87149100        |                                     | 0               | Cat A (5 yrs)      |
| 871492                | Wheel rims and spokes, for cycles (excl. for motorcycles)   | 87149200        |                                     | 0               | Cat A (5 yrs)      |
| 871493                | Hubs and free-wheel sprocket-wheels for cycles (excl. for motorcycles and coaster braking hubs and hub brakes)  | 87149300        |                                     | 0               | Cat A (5 yrs)      |
| 871494                | Brakes, incl. coaster braking hubs and hub brakes, and parts thereof, for cycles (excl. for motorcycles)  | 87149400        |                                     | 0               | Cat A (5 yrs)      |
| 871495                | Saddles for cycles (excl. for motorcycles)  | 87149500        |                                     | 0               | Cat A (5 yrs)      |
| 871496                | Pedals and crank-gear, and parts thereof, for bicycles, n.e.s.  | 87149600        |                                     | 0               | Cat A (5 yrs)      |
| 871499                | Parts and accessories, for bicycles, n.e.s.   | 87149900        |                                     | 0,15            | Cat C (15 years)   |
| 871500                | Baby carriages and parts thereof, n.e.s.  | 87150000        |                                     | 0               | Cat A (5 yrs)      |
| 871610                | Trailers and semi-trailers of the caravan type, for housing or camping  | 87161000        |                                     | 0,03            | Cat C (15 years)   |
| 871620                | Self-loading or self-unloading trailers and semi-trailers for agricultural purposes   | 87162000        |                                     | 0,03            | Cat C (15 years)   |
| 871631                | Tanker trailers and tanker semi-trailers, not designed for running on rails   | 87163100        |                                     | 0,03            | Cat C (15 years)   |
| 871639                | Trailers and semi-trailers for the transport of goods, not designed for running on rails (excl. self-loading or self-unloading trailers and semi-trailers for agricultural purposes and tanker trailers and tanker semi-trailers) | 87163900        |                                     | 0,03            | Cat C (15 years)   |
| 871640                | Trailers and semi-trailers, not designed for running on rails (excl. trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)  | 87164000        |                                     | 0,03            | Cat C (15 years)   |
| 871680                | Vehicles pushed or drawn by hand and other vehicles not mechanically propelled (excl. trailers and semi-trailers)   | 87168000        |                                     | 0,03            | Cat C (15 years)   |
| 871690                | Parts of trailers and semi-trailers and other vehicles not mechanically propelled, n.e.s.   | 87169000        |                                     | 0,03            | Cat C (15 years)   |
| 880100                | Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft   | 88010000        |                                     | 0,03            | Cat C (15 years)   |
| 880211                | Helicopters of an unladen weight <= 2.000 kg  | 88021100        |                                     | 0,15            | Cat C (15 years)   |
| 880212                | Helicopters of an unladen weight > 2.000 kg   | 88021200        |                                     | 0,15            | Cat C (15 years)   |
| 880220                | Aeroplanes and other powered aircraft of an unladen weight <= 2.000 kg (excl. helicopters and dirigibles)   | 88022000        |                                     | 0,15            | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|---|----------|------------------------------|----------|------------------|
| 880230         | Aeroplanes and other powered aircraft of an unladen weight > 2.000 kg but <= 15.000 kg (excl. helicopters and dirigibles)   | 88023000 |                              | 0,15     | Cat C (15 years) |
| 880240         | Aeroplanes and other powered aircraft of an of an unladen weight > 15.000 kg (excl. helicopters and dirigibles)   | 88024000 |                              | 0,15     | Cat C (15 years) |
| 880260         | Spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles   | 88026000 |                              | 0,15     | Cat C (15 years) |
| 880310         | Propellers and rotors and parts thereof, for aircraft, n.e.s.   | 88031000 |                              | 0,15     | Cat C (15 years) |
| 880320         | Under-carriages and parts thereof, for aircraft, n.e.s.   | 88032000 |                              | 0,15     | Cat C (15 years) |
| 880330         | Parts of aeroplanes or helicopters, n.e.s. (excl. those for gliders)  | 88033000 |                              | 0,15     | Cat C (15 years) |
| 880390         | Parts of aircraft and spacecraft, n.e.s.  | 88039000 |                              | 0,15     | Cat C (15 years) |
| 880400         | Parachutes, incl. dirigible parachutes and paragliders, and rotochutes; parts thereof and accessories thereto, n.e.s.   | 88040000 |                              | 0,15     | Cat C (15 years) |
| 880510         | Aircraft launching gear and parts thereof, n.e.s. (excl. motor winches for launching gliders); deck-arrestor or similar gear and parts thereof, n.e.s.  | 88051000 |                              | 0,15     | Cat C (15 years) |
| 880521         | Air combat simulators and parts thereof   | 88052100 |                              | 0,15     | Cat C (15 years) |
| 880529         | Ground flying trainers and parts thereof, n.e.s. (excl. air combat simulators and parts thereof)  | 88052900 |                              | 0,15     | Cat C (15 years) |
| 890110         | Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds   | 89011000 |                              | 0,03     | Cat C (15 years) |
| 890120         | Tankers   | 89012000 |                              | 0,03     | Cat C (15 years) |
| 890130         | Refrigerated vessels (excl. tankers)  | 89013000 |                              | 0,03     | Cat C (15 years) |
| 890190         | Vessels for the transport of goods and vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons) | 89019000 |                              | 0,03     | Cat C (15 years) |
| 890200         | Fishing vessels; factory ships and other vessels for processing or preserving fishery products (excl. fishing boats for sport)  | 89020000 |                              | 0,03     | Cat C (15 years) |
| 890310         | Inflatable vessels for pleasure or sports   | 89031000 |                              | 0,15     | Cat E (excl.)    |
| 890391         | Sailboats and yachts, with or without auxiliary motor, for pleasure or sports   | 89039100 |                              | 0,15     | Cat E (excl.)    |
| 890392         | Motor boats and motor yachts, for pleasure or sports (other than outboard motor boats)  | 89039200 |                              | 0,15     | Cat E (excl.)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 890399                | Vessels for pleasure or sports; rowing boats (excl. motor boats and motor yachts powered other than by outboard motors, sailboats and yachts with or without auxiliary motor and inflatable boats)                                     | 89039900        |                                     | 0,15            | Cat E (excl.)      |
| 890400                | Tugs and pusher craft  | 89040000        |                                     | 0,03            | Cat C (15 years)   |
| 890510                | Dredgers   | 89051000        |                                     | 0,03            | Cat C (15 years)   |
| 890520                | Floating or submersible drilling or production platforms   | 89052000        |                                     | 0,03            | Cat C (15 years)   |
| 890590                | Light-vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships) | 89059000        |                                     | 0,03            | Cat C (15 years)   |
| 890610                | Warships of all kinds  | 89061000        |                                     | 0,03            | Cat C (15 years)   |
| 890690                | Vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)  | 89069000        |                                     | 0,03            | Cat C (15 years)   |
| 890710                | Inflatable rafts   | 89071000        |                                     | 0,15            | Cat C (15 years)   |
| 890790                | Rafts, tanks, coffer-dams, landing stages, buoys, beacons and other floating structures (excl. inflatable rafts, vessels of heading 8901 to 8906 and floating structures for breaking up)  | 89079000        |                                     | 0,15            | Cat C (15 years)   |
| 890800                | Vessels and other floating structures for breaking up  | 89080000        |                                     | 0,15            | Cat C (15 years)   |
| 900110                | Optical fibres, optical fibre bundles and cables (excl. made up of individually sheathed fibres of heading 8544)   | 90011000        |                                     | 0               | Cat A (5 yrs)      |
| 900120                | Sheets and plates of polarising material   | 90012000        |                                     | 0               | Cat A (5 yrs)      |
| 900130                | Contact lenses   | 90013000        |                                     | 0               | Cat A (5 yrs)      |
| 900140                | Spectacle lenses of glass  | 90014000        |                                     | 0               | Cat A (5 yrs)      |
| 900150                | Spectacle lenses of materials other than glass   | 90015000        |                                     | 0               | Cat A (5 yrs)      |
| 900190                | Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses)  | 90019000        |                                     | 0               | Cat A (5 yrs)      |
| 900211                | Objective lenses for cameras, projectors or photographic enlargers or reducers   | 90021100        |                                     | 0               | Cat A (5 yrs)      |
| 900219                | Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)   | 90021900        |                                     | 0               | Cat A (5 yrs)      |
| 900220                | Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted  | 90022000        |                                     | 0               | Cat A (5 yrs)      |



| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 900290         | Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters)                 | 90029000 |                              | 0        | Cat A (5 yrs)    |
| 900311         | Frames and mountings for spectacles, goggles or the like, of plastics  | 90031100 |                              | 0        | Cat A (5 yrs)    |
| 900319         | Frames and mountings for spectacles, goggles or the like (excl. of plastics)   | 90031900 |                              | 0        | Cat A (5 yrs)    |
| 900390         | Parts of frames and mountings for spectacles, goggles or the like, n.e.s.  | 90039000 |                              | 0        | Cat A (5 yrs)    |
| 900410         | Sunglasses   | 90041000 |                              | 0,15     | Cat C (15 years) |
| 900490         | Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)  | 90049000 |                              | 0,15     | Cat C (15 years) |
| 900510         | Binoculars   | 90051000 |                              | 0,15     | Cat C (15 years) |
| 900580         | Monoculars, astronomical and other optical telescopes and other astronomical instruments (excl. binoculars, instruments for radio-astronomy and other instruments or apparatus specified elsewhere)  | 90058000 |                              | 0,15     | Cat C (15 years) |
| 900590         | Parts and accessories, incl. mountings, for binoculars, monoculars, astronomical and other optical telescopes, and other astronomical instruments, n.e.s.  | 90059000 |                              | 0,15     | Cat C (15 years) |
| 900630         | Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological laboratories   | 90063000 |                              | 0,2      | Cat C (15 years) |
| 900640         | Instant print cameras (excl. special cameras of subheading 9006.10 or 9006.30)   | 90064000 |                              | 0,2      | Cat C (15 years) |
| 900651         | Cameras with a through-the-lens viewfinder [single lens reflex "SLR"] for roll film of a width of $\leq 35$ mm (excl. instant print cameras and special cameras of subheading 9006.10 or 9006.30)  | 90065100 |                              | 0,2      | Cat C (15 years) |
| 900652         | Cameras for roll film of a width of $< 35$ mm (excl. instant print cameras, single lens reflex "SLR" cameras and special cameras of subheading 9006.10 or 9006.30)   | 90065200 |                              | 0,2      | Cat C (15 years) |
| 900653         | Cameras for roll film of a width of 35 mm (excl. instant print cameras, single lens reflex cameras and special cameras of subheading 9006.10 or 9006.30)   | 90065300 |                              | 0,2      | Cat C (15 years) |
| 900659         | Cameras for roll film of a width of $> 35$ mm or for film in the flat (excl. instant print cameras and cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, and comparison cameras for forensic or criminological laboratories) | 90065900 |                              | 0,2      | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 900661                | Electronic discharge lamp flashlight apparatus for photographic purposes  | 90066100        |                                     | 0,2             | Cat C (15 years)   |
| 900669                | Photographic flashlights and flashlight apparatus (excl. with electronic discharge lamps)   | 90066900        |                                     | 0,2             | Cat C (15 years)   |
| 900691                | Parts and accessories for photographic cameras, n.e.s.  | 90069100        |                                     | 0,2             | Cat C (15 years)   |
| 900699                | Parts and accessories for photographic flashlights and flashlight apparatus, n.e.s.   | 90069900        |                                     | 0,2             | Cat C (15 years)   |
| 900710                | Cinematographic cameras   | 90071000        |                                     | 0,2             | Cat C (15 years)   |
| 900720                | Cinematographic projectors  | 90072000        |                                     | 0,2             | Cat C (15 years)   |
| 900791                | Parts and accessories for cinematographic cameras, n.e.s.   | 90079100        |                                     | 0,2             | Cat C (15 years)   |
| 900792                | Parts and accessories for cinematographic projectors, n.e.s.  | 90079200        |                                     | 0,2             | Cat C (15 years)   |
| 900850                | Image projectors, and photographic enlargers and reducers (excl. cinematographic and parts)   | 90085000        |                                     | 0,2             | Cat C (15 years)   |
| 900890                | Parts and accessories for image projectors, photographic enlargers and reducers, n.e.s.   | 90089000        |                                     | 0,15            | Cat C (15 years)   |
| 901010                | Apparatus and equipment for automatically developing photographic or cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper                               | 90101000        |                                     | 0,15            | Cat C (15 years)   |
| 901050                | Apparatus and equipment for photographic or cinematographic laboratories, n.e.s.; negatoscopes  | 90105000        |                                     | 0,2             | Cat C (15 years)   |
| 901060                | Projection screens  | 90106000        |                                     | 0,15            | Cat C (15 years)   |
| 901090                | Parts and accessories for apparatus and equipment for photographic or cinematographic laboratories, negatoscopes and projection screens, n.e.s.   | 90109000        |                                     | 0,15            | Cat C (15 years)   |
| 901110                | Stereoscopic optical microscopes  | 90111000        |                                     | 0,15            | Cat C (15 years)   |
| 901120                | Optical microscopes, for photomicrography, cinephotomicrography or microprojection (excl. stereoscopic microscopes)   | 90112000        |                                     | 0,15            | Cat C (15 years)   |
| 901180                | Optical microscopes (excl. for photomicrography, cinephotomicrography or microprojection, stereoscopic microscopes, binocular microscopes for ophthalmology and instruments, appliances and machines of heading 9031) | 90118000        |                                     | 0,15            | Cat C (15 years)   |
| 901190                | Parts and accessories for compound optical microscopes, n.e.s.  | 90119000        |                                     | 0,15            | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 901210                | Electron microscopes, proton microscopes and diffraction apparatus  | 90121000        |                                     | 0,15            | Cat C (15 years)   |
| 901290                | Parts and accessories for electron microscopes, proton microscopes and diffraction apparatus, n.e.s.  | 90129000        |                                     | 0,15            | Cat C (15 years)   |
| 901310                | Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of chapter 90 or Section 16, chapters 84 and 85  | 90131000        |                                     | 0,15            | Cat C (15 years)   |
| 901320                | Lasers (excl. laser diodes)   | 90132000        |                                     | 0,15            | Cat C (15 years)   |
| 901380                | Liquid crystal devices, n.e.s. and other optical appliances and instruments not elsewhere specified in chapter 90   | 90138000        |                                     | 0,15            | Cat C (15 years)   |
| 901390                | Parts and accessories for liquid crystal devices "LCD", lasers and other appliances and instruments not elsewhere specified in chapter 90, n.e.s.   | 90139000        |                                     | 0,15            | Cat C (15 years)   |
| 901410                | Direction finding compasses   | 90141000        |                                     | 0,15            | Cat C (15 years)   |
| 901420                | Instruments and appliances for aeronautical or space navigation (excl. compasses and radio navigational equipment)  | 90142000        |                                     | 0,15            | Cat C (15 years)   |
| 901480                | Navigational instruments and apparatus (excl. for aeronautical or space navigation, compasses and radio navigational equipment)   | 90148000        |                                     | 0,15            | Cat C (15 years)   |
| 901490                | Parts and accessories for compasses and other navigational instruments and appliances, n.e.s.   | 90149000        |                                     | 0,15            | Cat C (15 years)   |
| 901510                | Rangefinders  | 90151000        |                                     | 0,15            | Cat C (15 years)   |
| 901520                | Theodolites and tachymeters "tacheometers"  | 90152000        |                                     | 0,15            | Cat C (15 years)   |
| 901530                | Levels  | 90153000        |                                     | 0,15            | Cat C (15 years)   |
| 901540                | Photogrammetrical surveying instruments and appliances  | 90154000        |                                     | 0,15            | Cat C (15 years)   |
| 901580                | Instruments and appliances used in geodesy, topography, hydrography, oceanography, hydrology, meteorology or geophysics (excl. compasses, rangefinders, theodolites, tachymeters "tacheometers", levels and photogrammetrical surveying instruments and appliances) | 90158000        |                                     | 0,15            | Cat C (15 years)   |
| 901590                | Parts and accessories for instruments and appliances used in geodesy, topography, photogrammetrical surveying, hydrography, oceanography, hydrology, meteorology or geophysics, and for rangefinders, n.e.s.  | 90159000        |                                     | 0,15            | Cat C (15 years)   |
| 901600                | Balances of a sensitivity of 50 mg or better, with or without weights   | 90160000        |                                     | 0,03            | Cat B (10 yrs)     |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 901710                | Drafting tables and machines, whether or not automatic (excl. units for automatic data-processing equipment)  | 90171000        |                                     | 0,15            | Cat C (15 years)   |
| 901720                | Drawing, marking-out and mathematical calculating instruments (excl. drafting tables and machines and calculating machines)   | 90172000        |                                     | 0,15            | Cat C (15 years)   |
| 901730                | Micrometers, callipers and gauges (excl. gauges without adjustable devices of subheading 9031.80)   | 90173000        |                                     | 0,15            | Cat C (15 years)   |
| 901780                | Instruments for measuring length, for use in the hand, n.e.s.   | 90178000        |                                     | 0,15            | Cat C (15 years)   |
| 901790                | Parts and accessories for drawing, marking-out or mathematical calculating instruments and instruments for measuring length for use in the hand, n.e.s.   | 90179000        |                                     | 0,15            | Cat C (15 years)   |
| 901811                | Electro-cardiographs  | 90181100        |                                     | 0               | Cat A (5 yrs)      |
| 901812                | Ultrasonic scanning apparatus   | 90181200        |                                     | 0               | Cat A (5 yrs)      |
| 901813                | Magnetic resonance imaging apparatus  | 90181300        |                                     | 0               | Cat A (5 yrs)      |
| 901814                | Scintigraphic apparatus   | 90181400        |                                     | 0               | Cat A (5 yrs)      |
| 901819                | Electro-diagnostic apparatus, incl. apparatus for functional exploratory examination or for checking physiological parameters (excl. electro-cardiographs, ultrasonic scanning apparatus, magnetic resonance imaging apparatus and scintigraphic apparatus) | 90181900        |                                     | 0               | Cat A (5 yrs)      |
| 901820                | Ultraviolet or infra-red ray apparatus used in medical, surgical, dental or veterinary sciences   | 90182000        |                                     | 0               | Cat A (5 yrs)      |
| 901831                | Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences   | 90183100        |                                     | 0               | Cat A (5 yrs)      |
| 901832                | Tubular metal needles and needles for sutures, used in medical, surgical, dental or veterinary sciences   | 90183200        |                                     | 0               | Cat A (5 yrs)      |
| 901839                | Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures)   | 90183900        |                                     | 0               | Cat A (5 yrs)      |
| 901841                | Dental drill engines, whether or not combined on a single base with other dental equipment  | 90184100        |                                     | 0               | Cat A (5 yrs)      |
| 901849                | Instruments and appliances used in dental sciences, n.e.s.  | 90184900        |                                     | 0               | Cat A (5 yrs)      |
| 901850                | Ophthalmic instruments and appliances, n.e.s.   | 90185000        |                                     | 0               | Cat A (5 yrs)      |
| 901890                | Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.   | 90189000        |                                     | 0               | Cat A (5 yrs)      |
| 901910                | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus   | 90191000        |                                     | 0               | Cat A (5 yrs)      |
| 901920                | Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus   | 90192000        |                                     | 0               | Cat A (5 yrs)      |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|--|----------|------------------------------|----------|----------------|
| 902000         | Breathing appliances and gas masks (excl. protective masks having neither mechanical parts nor replaceable filters, and artificial respiration or other therapeutic respiration apparatus)   | 90200000 |                              | 0        | Cat A (5 yrs)  |
| 902110         | Orthopaedic or fracture appliances   | 90211000 |                              | 0        | Cat A (5 yrs)  |
| 902121         | Artificial teeth   | 90212100 |                              | 0        | Cat A (5 yrs)  |
| 902129         | Dental fittings (excl. artificial teeth)   | 90212900 |                              | 0        | Cat A (5 yrs)  |
| 902131         | Artificial joints for orthopaedic purposes   | 90213100 |                              | 0        | Cat A (5 yrs)  |
| 902139         | Artificial parts of the body (excl. artificial teeth and dental fittings and artificial joints)  | 90213900 |                              | 0        | Cat A (5 yrs)  |
| 902140         | Hearing aids (excl. parts and accessories)   | 90214000 |                              | 0        | Cat A (5 yrs)  |
| 902150         | Pacemakers for stimulating heart muscles (excl. parts and accessories)   | 90215000 |                              | 0        | Cat A (5 yrs)  |
| 902190         | Articles and appliances, which are worn or carried, or implanted in the body, to compensate for a defect or disability (excl. artificial parts of the body, complete hearing aids and complete pacemakers for stimulating heart muscles)                                   | 90219000 |                              | 0        | Cat A (5 yrs)  |
| 902212         | Computer tomography apparatus  | 90221200 |                              | 0        | Cat A (5 yrs)  |
| 902213         | Apparatus based on the use of X-rays for dental uses   | 90221300 |                              | 0        | Cat A (5 yrs)  |
| 902214         | Apparatus based on the use of X-rays, for medical, surgical or veterinary uses (excl. for dental purposes and computer tomography apparatus)   | 90221400 |                              | 0        | Cat A (5 yrs)  |
| 902219         | Apparatus based on the use of X-rays (other than for medical, surgical, dental or veterinary uses)   | 90221900 |                              | 0        | Cat A (5 yrs)  |
| 902221         | Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses  | 90222100 |                              | 0        | Cat A (5 yrs)  |
| 902229         | Apparatus based on the use of alpha, beta or gamma radiations (other than for medical, surgical, dental or veterinary uses)  | 90222900 |                              | 0        | Cat A (5 yrs)  |
| 902230         | X-ray tubes  | 90223000 |                              | 0        | Cat A (5 yrs)  |
| 902290         | X-ray generators other than X-ray tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, and general parts and accessories for apparatus of heading 9022, n.e.s.   | 90229000 |                              | 0        | Cat A (5 yrs)  |
| 902300         | Instruments, apparatus and models designed for demonstrational purposes, e.g. in education or exhibitions, unsuitable for other uses (excl. ground flying trainers of heading 8805, collectors' pieces of heading 9705 and antiques of an age > 100 years of heading 9706) | 90230000 |                              | 0        | Cat A (5 yrs)  |
| 902410         | Machines and appliances for testing metals   | 90241000 |                              | 0,03     | Cat B (10 yrs) |
| 902480         | Machines and appliances for testing the mechanical properties of materials (excl. metals)  | 90248000 |                              | 0,03     | Cat B (10 yrs) |
| 902490         | Parts and accessories for machines and appliances for testing the mechanical properties of materials, n.e.s.   | 90249000 |                              | 0,03     | Cat B (10 yrs) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 902511                | Thermometers, liquid-filled, for direct reading, not combined with other instruments   | 90251100        |                                     | 0,03            | Cat B (10 yrs)     |
| 902519                | Thermometers and pyrometers, not combined with other instruments (excl. liquid-filled thermometers for direct reading)   | 90251900        |                                     | 0,03            | Cat B (10 yrs)     |
| 902580                | Hydrometers, areometers and similar floating instruments, barometers, hygrometers and psychrometers, whether or not combined with each other or with thermometers  | 90258000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902590                | Parts and accessories for hydrometers, areometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, n.e.s.  | 90259000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902610                | Instruments and apparatus for measuring or checking the flow or level of liquids (excl. meters and regulators)   | 90261000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902620                | Instruments and apparatus for measuring or checking pressure of liquids or gases (excl. regulators)  | 90262000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902680                | Instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.   | 90268000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902690                | Parts and accessories for instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, n.e.s.   | 90269000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902710                | Gas or smoke analysis apparatus  | 90271000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902720                | Chromatographs and electrophoresis instruments   | 90272000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902730                | Spectrometers, spectrophotometers and spectrographs using optical radiations, such as UV, visible, IR  | 90273000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902750                | Instruments and apparatus for physical or chemical analysis, using UV, visible or IR optical radiations (excl. spectrometers, spectrophotometers, spectrographs, and gas or smoke analysis apparatus)  | 90275000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902780                | Instruments and apparatus for physical or chemical analysis, or for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light, n.e.s.   | 90278000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902790                | Microtomes; parts and accessories of instruments and apparatus for physical or chemical analysis, instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like, instruments and apparatus for measuring or checking quantities of heat, sound or light, and of microtomes, n.e.s. | 90279000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902810                | Gas meters, incl. calibrating meters therefor  | 90281000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902820                | Liquid meters, incl. calibrating meters therefor   | 90282000        |                                     | 0,03            | Cat B (10 yrs)     |
| 902830                | Electricity supply or production meters, incl. calibrating meters therefor   | 90283000        |                                     | 0,03            | Cat B (10 yrs)     |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket    |
|----------------|--|----------|------------------------------|----------|----------------|
| 902890         | Parts and accessories for gas, liquid or electricity supply or production meters, n.e.s.   | 90289000 |                              | 0,03     | Cat B (10 yrs) |
| 902910         | Revolution counters, production counters, taximeters, milometers, pedometers and the like (excl. gas, liquid and electricity meters)   | 90291000 |                              | 0,03     | Cat B (10 yrs) |
| 902920         | Speed indicators and tachometers, stroboscopes   | 90292000 |                              | 0,03     | Cat B (10 yrs) |
| 902990         | Parts and accessories for revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, and stroboscopes, n.e.s.  | 90299000 |                              | 0,03     | Cat B (10 yrs) |
| 903010         | Instruments and apparatus for measuring or detecting ionising radiations   | 90301000 |                              | 0,03     | Cat B (10 yrs) |
| 903020         | Oscilloscopes and oscillographs  | 90302000 |                              | 0,03     | Cat B (10 yrs) |
| 903031         | Multimeters for voltage, current, resistance or electrical power, without recording device   | 90303100 |                              | 0,03     | Cat B (10 yrs) |
| 903032         | Multimeters with recording device  | 90303200 |                              | 0,03     | Cat B (10 yrs) |
| 903033         | Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, without recording device (excl. multimeters, and oscilloscopes and oscillographs)  | 90303300 |                              | 0,03     | Cat B (10 yrs) |
| 903039         | Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, with recording device (excl. multimeters, and oscilloscopes and oscillographs)   | 90303900 |                              | 0,03     | Cat B (10 yrs) |
| 903040         | Instruments and apparatus for measuring or checking electrical quantities, specifically for telecommunications, e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers   | 90304000 |                              | 0,03     | Cat B (10 yrs) |
| 903082         | Instruments and apparatus for measuring or checking semiconductor wafers or devices  | 90308200 |                              | 0,03     | Cat B (10 yrs) |
| 903084         | Instruments and apparatus for measuring or checking electrical quantities, with recording device (excl. appliances specially designed for telecommunications, multimeters, oscilloscopes and oscillographs, and apparatus for measuring or checking semiconductor wafers or devices) | 90308400 |                              | 0,03     | Cat B (10 yrs) |
| 903089         | Instruments and apparatus for measuring or checking electrical quantities, without recording device, n.e.s.  | 90308900 |                              | 0,03     | Cat B (10 yrs) |
| 903090         | Parts and accessories for instruments and apparatus for measuring or checking electrical quantities or for detecting ionising radiations, n.e.s.   | 90309000 |                              | 0,03     | Cat B (10 yrs) |
| 903110         | Machines for balancing mechanical parts  | 90311000 |                              | 0,03     | Cat B (10 yrs) |
| 903120         | Test benches for motors, generators, pumps, etc.   | 90312000 |                              | 0,03     | 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   | 90314100 |                              | 0,03     | Cat B (10 yrs) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 903149                | Optical instruments, appliances and machines for measuring or checking, not elsewhere specified or included in chapter 90   | 90314900        |                                     | 0,03            | Cat B (10 yrs)     |
| 903180                | Instruments, appliances and machines for measuring or checking, not elsewhere specified in chapter 90 (excl. optical)   | 90318000        |                                     | 0,03            | Cat B (10 yrs)     |
| 903190                | Parts and accessories for instruments, appliances and machines for measuring and checking, n.e.s.   | 90319000        |                                     | 0,03            | Cat B (10 yrs)     |
| 903210                | Thermostats   | 90321000        |                                     | 0,15            | Cat C (15 years)   |
| 903220                | Manostats (excl. taps, cocks and valves of heading 8481)  | 90322000        |                                     | 0,15            | Cat C (15 years)   |
| 903281                | Hydraulic or pneumatic regulating or controlling instruments and apparatus (excl. manostats and taps, cocks and valves of heading 8481)   | 90328100        |                                     | 0,15            | Cat C (15 years)   |
| 903289                | Regulating or controlling instruments and apparatus (excl. hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)  | 90328900        |                                     | 0,15            | Cat C (15 years)   |
| 903290                | Parts and accessories for regulating or controlling instruments and apparatus, n.e.s.   | 90329000        |                                     | 0,15            | Cat C (15 years)   |
| 903300                | Parts and accessories for machines, appliances, instruments or other apparatus in chapter 90, specified neither in this chapter nor elsewhere   | 90330000        |                                     | 0,15            | Cat C (15 years)   |
| 910111                | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. with backs made of steel)  | 91011100        |                                     | 0,2             | Cat C (15 years)   |
| 910119                | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display and with combined mechanical and opto-electronic display (excl. with backs made of steel) | 91011900        |                                     | 0,2             | Cat C (15 years)   |
| 910121                | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with automatic winding (excl. with backs made of steel)   | 91012100        |                                     | 0,2             | Cat C (15 years)   |
| 910129                | Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with hand winding only (excl. with backs made of steel)   | 91012900        |                                     | 0,2             | Cat C (15 years)   |
| 910191                | Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, electrically operated (excl. with backs made of steel and wrist-watches)   | 91019100        |                                     | 0,2             | Cat C (15 years)   |
| 910199                | Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, with hand or automatic winding (excl. with backs made of steel and wrist-watches)  | 91019900        |                                     | 0,2             | Cat C (15 years)   |



| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>   | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 910211                | Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. of precious metal or of metal clad with precious metal)                         | 91021100        |                                     | 0,2             | Cat C (15 years)   |
| 910212                | Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display only (excl. of precious metal or of metal clad with precious metal)                    | 91021200        |                                     | 0,2             | Cat C (15 years)   |
| 910219                | Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with combined mechanical and opto-electronic display (excl. of precious metal or of metal clad with precious metal) | 91021900        |                                     | 0,2             | Cat C (15 years)   |
| 910221                | Wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding (excl. of precious metal or of metal clad with precious metal)  | 91022100        |                                     | 0,2             | Cat C (15 years)   |
| 910229                | Wrist-watches, whether or not incorporating a stop-watch facility, with hand winding only (excl. of precious metal or of metal clad with precious metal)  | 91022900        |                                     | 0,15            | Cat C (15 years)   |
| 910291                | Pocket-watches and the like, incl. stop-watches, electrically operated (excl. of precious metal or of metal clad with precious metal)   | 91029100        |                                     | 0,2             | Cat C (15 years)   |
| 910299                | Pocket-watches and the like, incl. stop-watches, with hand or automatic winding (excl. of precious metal or of metal clad with precious metal)  | 91029900        |                                     | 0,2             | Cat C (15 years)   |
| 910310                | Clocks with watch movements, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)                  | 91031000        |                                     | 0,2             | Cat C (15 years)   |
| 910390                | Clocks with watch movements (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)                  | 91039000        |                                     | 0,2             | Cat C (15 years)   |
| 910400                | Instrument panel clocks and clocks of a similar type for vehicles, aircraft, vessels and other vehicles   | 91040000        |                                     | 0,2             | Cat C (15 years)   |
| 910511                | Alarm clocks, electrically operated   | 91051100        |                                     | 0,2             | Cat C (15 years)   |
| 910519                | Alarm clocks (excl. electrically operated)  | 91051900        |                                     | 0,2             | Cat C (15 years)   |
| 910521                | Wall clocks, electrically operated  | 91052100        |                                     | 0,2             | Cat C (15 years)   |
| 910529                | Wall clocks (excl. electrically operated)   | 91052900        |                                     | 0,2             | Cat C (15 years)   |

| HS Sub-Heading | HS Sub-Heading Description   | HS8 Code | Description at 8 digit level | MFN Rate | iEPA Basket      |
|----------------|--|----------|------------------------------|----------|------------------|
| 910591         | Clocks, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)     | 91059100 |                              | 0,2      | Cat C (15 years) |
| 910599         | Clocks (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)     | 91059900 |                              | 0,2      | Cat C (15 years) |
| 910610         | Time registers and time recorders  | 91061000 |                              | 0,03     | Cat B (10 yrs)   |
| 910690         | Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (excl. clocks of heading 9101 to 9105, time registers and time recorders) | 91069000 |                              | 0,03     | Cat B (10 yrs)   |
| 910700         | Time switches with clock or watch movement or with synchronous motor   | 91070000 |                              | 0,03     | Cat B (10 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 |                              | 0,2      | Cat C (15 years) |
| 910812         | Watch movements, complete and assembled, electrically operated, with opto-electronic display only  | 91081200 |                              | 0,2      | Cat C (15 years) |
| 910819         | Watch movements, complete and assembled, electrically operated, with combined opto-electronic and mechanical display, whether or not with dial and hands   | 91081900 |                              | 0,2      | Cat C (15 years) |
| 910820         | Watch movements, complete and assembled, with automatic winding  | 91082000 |                              | 0,2      | Cat C (15 years) |
| 910890         | Watch movements, complete and assembled, with hand winding only  | 91089000 |                              | 0,2      | Cat C (15 years) |
| 910910         | Clock movements, complete and assembled, electrically operated (excl. watch movements)   | 91091000 |                              | 0,2      | Cat C (15 years) |
| 910990         | Clock movements, complete and assembled (excl. electrically operated and watch movements)  | 91099000 |                              | 0,2      | Cat C (15 years) |
| 911011         | Complete watch movements, unassembled or partly assembled movement sets  | 91101100 |                              | 0,2      | Cat C (15 years) |
| 911012         | Incomplete watch movements, assembled  | 91101200 |                              | 0,2      | Cat C (15 years) |
| 911019         | Rough clock movements  | 91101900 |                              | 0,2      | Cat C (15 years) |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 911090                | Complete, unassembled or partly assembled clock movements "movement sets"; incomplete clock movements, assembled (excl. rough clock movements and watch movements) | 91109000        |                                     | 0,2             | Cat C (15 years)   |
| 911110                | Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of precious metal or of metal clad with precious metal                          | 91111000        |                                     | 0,2             | Cat C (15 years)   |
| 911120                | Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of base metal, whether or not gold- or silver-plated                            | 91112000        |                                     | 0,2             | Cat C (15 years)   |
| 911180                | Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of materials other than precious metal, clad with precious metal or base metal  | 91118000        |                                     | 0,2             | Cat C (15 years)   |
| 911190                | Parts of cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, n.e.s.   | 91119000        |                                     | 0,2             | Cat C (15 years)   |
| 911220                | Clock and watch cases (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)  | 91122000        |                                     | 0,2             | Cat C (15 years)   |
| 911290                | Parts of clock and watch cases, n.e.s. (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)   | 91129000        |                                     | 0,2             | Cat C (15 years)   |
| 911310                | Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal, n.e.s.                                   | 91131000        |                                     | 0,2             | Cat C (15 years)   |
| 911320                | Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.                                     | 91132000        |                                     | 0,2             | Cat C (15 years)   |
| 911390                | Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.   | 91139000        |                                     | 0,2             | Cat C (15 years)   |
| 911410                | Springs for clocks or watches, incl. hairsprings   | 91141000        |                                     | 0,2             | Cat C (15 years)   |
| 911430                | Dials for clocks or watches  | 91143000        |                                     | 0,2             | Cat C (15 years)   |
| 911440                | Plates and bridges for clocks or watches   | 91144000        |                                     | 0,2             | Cat C (15 years)   |
| 911490                | Clock or watch parts, n.e.s.   | 91149000        |                                     | 0,2             | Cat C (15 years)   |
| 920110                | Upright pianos   | 92011000        |                                     | 0,2             | Cat C (15 years)   |
| 920120                | Grand pianos   | 92012000        |                                     | 0,2             | Cat C (15 years)   |
| 920190                | Harpsichords and other keyboard stringed instruments (excl. pianos)  | 92019000        |                                     | 0,2             | Cat C (15 years)   |
| 920210                | Violins and other string instruments   | 92021000        |                                     | 0,2             | Cat C (15 years)   |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 920290                | Guitars, harps and other string musical instruments (excl. with keyboard and those played with a bow)  | 92029000        |                                     | 0,2             | Cat C (15 years)   |
| 920510                | Brass-wind instruments   | 92051000        |                                     | 0,2             | Cat C (15 years)   |
| 920590                | Wind musical instruments (excl. brass-wind instruments)  | 92059000        |                                     | 0,2             | Cat C (15 years)   |
| 920600                | Percussion musical instruments, e.g. drums, xylophones, cymbals, castanets, maracas  | 92060000        |                                     | 0,2             | Cat C (15 years)   |
| 920710                | Keyboard instruments, the sound of which is produced, or must be amplified, electrically (excl. accordions)  | 92071000        |                                     | 0,15            | Cat C (15 years)   |
| 920790                | Accordions and musical instruments without keyboards, the sound of which is produced, or must be amplified, electrically   | 92079000        |                                     | 0,2             | Cat C (15 years)   |
| 920810                | Musical boxes  | 92081000        |                                     | 0,2             | Cat C (15 years)   |
| 920890                | Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading in chapter 92; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments  | 92089000        |                                     | 0,2             | Cat C (15 years)   |
| 920930                | Musical instrument strings   | 92093000        |                                     | 0,2             | Cat C (15 years)   |
| 920991                | Parts and accessories for pianos, n.e.s.   | 92099100        |                                     | 0,2             | Cat C (15 years)   |
| 920992                | Parts and accessories for string musical instruments without keyboards, n.e.s. (excl. strings and those for musical instruments, the sound of which is produced, or must be amplified, electrically)   | 92099200        |                                     | 0,2             | Cat C (15 years)   |
| 920994                | Parts and accessories for musical instruments, the sound of which is produced, or must be amplified, electrically, n.e.s.  | 92099400        |                                     | 0,2             | Cat C (15 years)   |
| 920999                | Parts and accessories for musical instruments "e.g. mechanisms for musical boxes, cards, discs and rolls for mechanical instruments" n.e.s.; metronomes, tuning forks and pitch pipes of all kinds (excl. musical instrument strings and arts and accessories for pianos and for string musical instruments without keyboards) | 92099900        |                                     | 0,2             | Cat C (15 years)   |
| 930110                | Artillery weapons "e.g. guns, howitzers and mortars"   | 93011000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930120                | Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors  | 93012000        |                                     | 0,2             | Cat C (15 yrs)     |

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|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 930190                | Military weapons, incl. sub-machine guns (excl. artillery weapons, rocket launchers, flame-throwers, grenade launchers, torpedo tubes and similar projectors, revolvers and pistols of heading 9302 and cutting and thrusting weapons of heading 9307)   | 93019000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930200                | Revolvers and pistols (excl. those of heading 9303 or 9304 and sub-machine guns for military purposes)   | 93020000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930310                | Muzzle-loading firearms, neither designed nor suitable for projecting cartridges   | 93031000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930320                | Sporting, hunting or target-shooting shotguns, with at least one smooth barrel (excl. muzzle-loading firearms and spring, air or gas guns)   | 93032000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930330                | Sporting, hunting and target-shooting shotguns with one or more rifled bores (other than spring, air or gas guns)  | 93033000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930390                | Firearms and similar devices which operate by the firing of an explosive charge (excl. sporting, hunting or target-shooting rifles, revolvers and pistols of heading 9302 and military weapons)  | 93039000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930400                | Spring, air or gas guns and pistols, truncheons and other non-firearms (excl. swords, cutlasses, bayonettes and similar arms of heading 9307)  | 93040000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930510                | Parts and accessories for revolvers or pistols, n.e.s.   | 93051000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930520                | Parts and accessories of shotguns or rifles of heading 9303, n.e.s.  | 93052000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930591                | Parts and accessories of military weapons of heading 9301, n.e.s.  | 93059100        |                                     | 0,2             | Cat C (15 yrs)     |
| 930599                | Parts and accessories for weapons and the like of heading 9303 or 9304, n.e.s. (excl. of shotguns or rifles of heading 9303)   | 93059900        |                                     | 0,2             | Cat C (15 yrs)     |
| 930621                | Cartridges for smooth-barrelled shotguns   | 93062100        |                                     | 0,2             | Cat E (excl)       |
| 930629                | Parts of cartridges for smooth-barrelled shotguns; lead shot for air rifles and pistols  | 93062900        |                                     | 0,2             | Cat C (15 yrs)     |
| 930630                | Cartridges for smooth-barrelled shotguns, revolvers and pistols and cartridges for riveting or similar tools or for captive-bolt humane killers, and parts thereof   | 93063000        |                                     | 0,2             | Cat C (15 yrs)     |
| 930690                | Bombs, grenades, torpedos, mines, missiles, and other ammunition and projectiles, and parts thereof, n.e.s. (excl. cartridges)   | 93069000        |                                     | 0,2             | Cat E (excl)       |
| 930700                | Swords, cutlasses, bayonets, lances and similar arms and parts thereof, and scabbards and sheaths therefor (excl. of precious metal or of metal clad with precious metal, blunt weapons for fencing, hunting knives and daggers, camping knives and other knives of heading 8211, sword belts and the like of leather or textile materials, and sword knots) | 93070000        |                                     | 0,2             | Cat E (excl)       |
| 940110                | Seats for aircraft   | 94011000        |                                     | 0,2             | Cat E (excl.)      |
| 940120                | Seats for motor vehicles   | 94012000        |                                     | 0,2             | Cat E (excl.)      |

| HS Sub-Heading | HS Sub-Heading Description  | HS8 Code | Description at 8 digit level                 | MFN Rate | iEPA Basket      |
|----------------|---|----------|--|----------|------------------|
| 940130         | Swivel seats with variable height adjustments (excl. medical, surgical, dental or veterinary, and barbers' chairs)  | 94013000 |  | 0,2      | Cat E (excl.)    |
| 940140         | Seats, convertible into beds (excl. garden seats and camping equipment, and medical, dental or surgical furniture)  | 94014000 |  | 0,2      | Cat E (excl.)    |
| 940152         | Seats of bamboo   | 94015200 |  | 0,2      | Cat E (excl.)    |
| 940153         | Seats of rattan   | 94015300 |  | 0,2      | Cat E (excl.)    |
| 940159         | Seats of cane, osier or similar materials (excl. of bamboo or rattan)   | 94015900 |  | 0,15     | Cat E (excl.)    |
| 940161         | Upholstered seats, with wooden frames (excl. convertible into beds)   | 94016100 |  | 0,15     | Cat E (excl.)    |
| 940169         | Seats, with wooden frames (excl. upholstered)   | 94016900 |  | 0,2      | Cat E (excl.)    |
| 940171         | Upholstered seats, with metal frames (excl. seats for aircraft or motor vehicles, swivel seats with variable height adjustments and medical, dental or surgical furniture)  | 94017100 |  | 0,2      | Cat E (excl.)    |
| 940179         | Seats, with metal frames (excl. upholstered, swivel seats with variable height adjustments and medical, dental or surgical furniture)   | 94017900 |  | 0,2      | Cat E (excl.)    |
| 940180         | Seats, n.e.s.   | 94018000 |  | 0,2      | Cat E (excl.)    |
| 940190         | Parts of seats, n.e.s.  | 94019000 |  | 0,2      | Cat E (excl.)    |
| 940210         | Dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movement, and parts thereof, n.e.s.   | 94021010 | Dentists chairs and parts thereof            | 0,03     | Cat C (15 years) |
| 940210         | Dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movement, and parts thereof, n.e.s.   | 94021090 | Barbers' or similar chairs and parts thereof | 0,03     | Cat C (15 years) |
| 940290         | Operating tables, examination tables, and other medical, dental, surgical or veterinary furniture (excl. dentists' or similar chairs, special tables for X-ray examination, and stretchers and litters, incl. trolley-stretchers) | 94029000 |  | 0,03     | Cat C (15 years) |
| 940310         | Metal furniture for offices (excl. seats)   | 94031000 |  | 0,2      | Cat E (excl.)    |
| 940320         | Metal furniture (excl. for offices, seats and medical, surgical, dental or veterinary furniture)  | 94032000 |  | 0,15     | Cat E (excl.)    |
| 940330         | Wooden furniture for offices (excl. seats)  | 94033000 |  | 0,2      | Cat E (excl.)    |
| 940340         | Wooden furniture for kitchens (excl. seats)   | 94034000 |  | 0,15     | Cat E (excl.)    |
| 940350         | Wooden furniture for bedrooms (excl. seats)   | 94035000 |  | 0,2      | Cat E (excl.)    |
| 940360         | Wooden furniture (excl. for offices, kitchens and bedrooms, and seats)  | 94036000 |  | 0,15     | Cat E (excl.)    |
| 940370         | Furniture of plastics (excl. medical, dental, surgical or veterinary, and seats)  | 94037000 |  | 0,15     | Cat E (excl.)    |
| 940382         | Furniture of bamboo (excl. seats and medical, surgical, dental or veterinary furniture)   | 94038200 |  | 0,2      | Cat E (excl.)    |
| 940383         | Furniture of rattan (excl. seats and medical, surgical, dental or veterinary furniture)   | 94038300 |  | 0,2      | Cat E (excl.)    |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 940389                | Furniture of other materials, including cane, osier or similar materials (excl. of bamboo, rattan, metal, wood and plastics, and seats and medical, surgical, dental or veterinary furniture)  | 94038900        |                                     | 0,2             | Cat E (excl.)      |
| 940390                | Parts of furniture, n.e.s. (excl. of seats and medical, surgical, dental or veterinary furniture)  | 94039000        |                                     | 0,2             | Cat E (excl.)      |
| 940410                | Mattress supports for bed frames (excl. spring interiors for seats)  | 94041000        |                                     | 0,15            | Cat E (excl.)      |
| 940421                | Mattresses of cellular rubber or plastics, whether or not covered  | 94042100        |                                     | 0,15            | Cat E (excl.)      |
| 940429                | Mattresses, fitted with springs or stuffed or internally filled with any material (excl. cellular rubber or plastics, pneumatic or water mattresses and pillows)   | 94042900        |                                     | 0,15            | Cat E (excl.)      |
| 940430                | Sleeping bags, whether or non-electrically heated  | 94043000        |                                     | 0,15            | Cat E (excl.)      |
| 940490                | Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers) | 94049000        |                                     | 0,15            | Cat E (excl.)      |
| 940510                | Chandeliers and other electric ceiling or wall lighting fittings (excl. for lighting public open spaces or thoroughfares)  | 94051000        |                                     | 0,15            | Cat C (15 years)   |
| 940520                | Electric table, desk, bedside or floor-standing lamps  | 94052000        |                                     | 0,15            | Cat C (15 years)   |
| 940530                | Electric lighting sets of a kind used for Christmas trees  | 94053000        |                                     | 0,15            | Cat C (15 years)   |
| 940540                | Electric lamps and lighting fittings, n.e.s.   | 94054000        |                                     | 0,15            | Cat C (15 years)   |
| 940550                | Non-electrical lamps and lighting fittings, n.e.s.   | 94055000        |                                     | 0,15            | Cat C (15 years)   |
| 940560                | Illuminated signs, illuminated nameplates and the like, with a permanently fixed light source  | 94056000        |                                     | 0,15            | Cat C (15 years)   |
| 940591                | Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of glass, n.e.s.  | 94059100        |                                     | 0,15            | Cat C (15 years)   |
| 940592                | Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of plastics, n.e.s.   | 94059200        |                                     | 0,15            | Cat C (15 years)   |
| 940599                | Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, n.e.s.  | 94059900        |                                     | 0,15            | Cat C (15 years)   |
| 940610                | Prefabricated buildings of wood, whether or not complete or already assembled  | 94061000        |                                     | 0,15            | Cat C (15 years)   |
| 940690                | Prefabricated buildings, whether or not complete or already assembled (excl. of wood)  | 94069000        |                                     | 0,15            | Cat C (15 years)   |

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|-----------------------|---|-----------------|-------------------------------------|-----------------|--------------------|
| 950300                | Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size "scale" recreational models, working or not; puzzles of all kinds   | 95030000        |                                     | 0,2             | Cat C (15 years)   |
| 950420                | Billiards of all kinds and accessories  | 95042000        |                                     | 0,2             | Cat C (15 years)   |
| 950430                | Games with screens, flipper and other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. bowling alley equipment)  | 95043000        |                                     | 0,2             | Cat C (15 years)   |
| 950440                | Playing cards   | 95044000        |                                     | 0,2             | Cat C (15 years)   |
| 950450                | Video game consoles and machines (excl. operated by any means of payment)   | 95045000        |                                     | 0,2             | Cat C (15 years)   |
| 950490                | Tables for casino games, automatic bowling alley equipment, and other funfair, table or parlour games, incl. pintables (excl. operated by any means of payment, billiards, video game consoles and machines, and playing cards) | 95049000        |                                     | 0,2             | Cat C (15 years)   |
| 950510                | Christmas articles (excl. candles and electric lighting sets, natural Christmas trees and Christmas tree stands)  | 95051000        |                                     | 0,2             | Cat C (15 years)   |
| 950590                | Festival, carnival or other entertainment articles, incl. conjuring tricks and novelty jokes, n.e.s.  | 95059000        |                                     | 0,2             | Cat C (15 years)   |
| 950611                | Skis, for winter sports   | 95061100        |                                     | 0,2             | Cat C (15 years)   |
| 950612                | Ski bindings  | 95061200        |                                     | 0,2             | Cat C (15 years)   |
| 950619                | Ski equipment for winter sports (other than skis and ski-fastenings [ski-bindings])   | 95061900        |                                     | 0,2             | Cat C (15 years)   |
| 950621                | Sailboards  | 95062100        |                                     | 0,2             | Cat C (15 years)   |
| 950629                | Water-skis, surfboards and other water-sport equipment (other than sailboards)  | 95062900        |                                     | 0,2             | Cat C (15 years)   |
| 950631                | Golf clubs, complete  | 95063100        |                                     | 0,2             | Cat C (15 years)   |
| 950632                | Golf balls  | 95063200        |                                     | 0,2             | Cat C (15 years)   |
| 950639                | Golf equipment (excl. balls and complete clubs)   | 95063900        |                                     | 0,2             | Cat C (15 years)   |
| 950640                | Articles and equipment for table-tennis   | 95064000        |                                     | 0,2             | Cat C (15 years)   |



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|----------------|--|----------|---|----------|------------------|
| 950651         | Tennis rackets, whether or not strung (excl. table-tennis bats)  | 95065100 |   | 0,2      | Cat C (15 years) |
| 950659         | Badminton and similar rackets, whether or not strung (other than tennis rackets and table-tennis bats)   | 95065900 |   | 0,2      | Cat C (15 years) |
| 950661         | Tennis balls (excl. table tennis balls)  | 95066100 |   | 0,2      | Cat C (15 years) |
| 950662         | Inflatable balls   | 95066200 |   | 0,2      | Cat C (15 years) |
| 950669         | Balls (excl. inflatable, tennis balls, golf balls, and table-tennis balls)   | 95066900 |   | 0,2      | Cat C (15 years) |
| 950670         | Ice skates and roller skates, incl. skating boots with skates or rollers attached  | 95067000 |   | 0,2      | Cat C (15 years) |
| 950691         | Articles and equipment for general physical exercise, gymnastics or athletics  | 95069100 |   | 0,2      | Cat C (15 years) |
| 950699         | Articles and equipment for sport and outdoor games n.e.s; swimming and paddling pools  | 95069900 |   | 0,2      | Cat C (15 years) |
| 950710         | Fishing rods   | 95071000 |   | 0        | Cat A (5 yrs)    |
| 950720         | Fish-hooks, whether or not snelled   | 95072000 |   | 0        | Cat A (5 yrs)    |
| 950730         | Fishing reels  | 95073000 |   | 0        | Cat A (5 yrs)    |
| 950790         | Line fishing tackle n.e.s; fish landing nets, butterfly nets and similar nets; decoys and similar hunting or shooting requisites (excl. decoy calls of all kinds and stuffed birds of heading 9705)  | 95079000 |   | 0        | Cat A (5 yrs)    |
| 950810         | Travelling circuses and travelling menageries  | 95081000 |   | 0,2      | Cat C (15 years) |
| 950890         | Roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres (excl. travelling circuses and travelling menageries, booths, incl. the goods on sale, goods for distribution as prizes, gaming machines accepting coins or tokens, and tractors and other transport vehicles, incl. normal trailers) | 95089000 |   | 0,2      | Cat C (15 years) |
| 960110         | Worked ivory and articles of ivory, n.e.s.   | 96011000 |   | 0,15     | Cat C (15 years) |
| 960190         | Worked bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials, n.e.s. (excl. ivory)   | 96019010 | Worked shells, coral and articles thereof | 0,2      | Cat C (15 years) |
| 960190         | Worked bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials, n.e.s. (excl. ivory)   | 96019090 | Other                                     | 0,15     | Cat C (15 years) |

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| 960200                | Worked vegetable or mineral carving material and articles of these materials n.e.s; moulded or carved articles of wax, of paraffin, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles n.e.s; worked, unhardened gelatin, and articles of unhardened gelatin, n.e.s. | 96020000        |                                     | 0,15            | Cat C (15 years)   |
| 960310                | Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles   | 96031000        |                                     | 0,15            | Cat C (15 years)   |
| 960321                | Tooth brushes, incl. dental-plate brushes  | 96032100        |                                     | 0,15            | Cat C (15 years)   |
| 960329                | Shaving brushes, hair brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes)   | 96032900        |                                     | 0,15            | Cat C (15 years)   |
| 960330                | Artists' brushes, writing brushes and similar brushes for the application of cosmetics   | 96033000        |                                     | 0,15            | Cat C (15 years)   |
| 960340                | Paint, distemper, varnish or similar brushes, paint pads and rollers (excl. artists' and similar brushes of subheading 9603.30)  | 96034000        |                                     | 0,15            | Cat C (15 years)   |
| 960350                | Brushes constituting parts of machines, appliances or vehicles   | 96035000        |                                     | 0,15            | Cat C (15 years)   |
| 960390                | Mops and leather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or other flexible materials; brooms and brushes, n.e.s.  | 96039000        |                                     | 0,15            | Cat C (15 years)   |
| 960400                | Hand sieves and hand riddles (excl. colanders)   | 96040000        |                                     | 0,15            | Cat C (15 years)   |
| 960500                | Travel sets for personal toilet, sewing or shoe or clothes cleaning (excl. manicure sets)  | 96050000        |                                     | 0,2             | Cat C (15 years)   |
| 960610                | Press-fasteners, snap-fasteners and press studs and parts therefor   | 96061000        |                                     | 0,15            | Cat C (15 years)   |
| 960621                | Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)   | 96062100        |                                     | 0,15            | Cat C (15 years)   |
| 960622                | Buttons of base metal, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)   | 96062200        |                                     | 0,15            | Cat C (15 years)   |
| 960629                | Buttons (excl. of plastics or base metal, not covered with textile material, press-fasteners, snap-fasteners, press studs and cuff links)  | 96062900        |                                     | 0,15            | Cat C (15 years)   |
| 960630                | Button moulds and other parts of buttons; button blanks  | 96063000        |                                     | 0,15            | Cat C (15 years)   |
| 960711                | Slide fasteners fitted with chain scoops of base metal   | 96071100        |                                     | 0,15            | Cat C (15 years)   |
| 960719                | Slide fasteners (excl. fitted with chain scoops of base metal)   | 96071900        |                                     | 0,15            | Cat C (15 years)   |

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| 960720                | Parts of slide fasteners   | 96072000        |                                     | 0,15            | Cat C (15 years)   |
| 960810                | Ball-point pens  | 96081000        |                                     | 0               | Cat A (5 yrs)      |
| 960820                | Felt-tipped and other porous-tipped pens and markers   | 96082000        |                                     | 0               | Cat A (5 yrs)      |
| 960830                | Fountain pens, stylograph pens and other pens  | 96083000        |                                     | 0               | Cat A (5 yrs)      |
| 960840                | Propelling or sliding pencils  | 96084000        |                                     | 0               | Cat A (5 yrs)      |
| 960850                | Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils   | 96085000        |                                     | 0               | Cat A (5 yrs)      |
| 960860                | Refills for ball-point pens, comprising the ball-point and ink-reservoir   | 96086000        |                                     | 0               | Cat A (5 yrs)      |
| 960891                | Pen nibs and nib points  | 96089100        |                                     | 0               | Cat A (5 yrs)      |
| 960899                | Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos | 96089900        |                                     | 0               | Cat A (5 yrs)      |
| 960910                | Pencils and crayons, with leads encased in a rigid sheath  | 96091000        |                                     | 0               | Cat A (5 yrs)      |
| 960920                | Pencil leads, black or coloured  | 96092000        |                                     | 0               | Cat A (5 yrs)      |
| 960990                | Pencils, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks   | 96099000        |                                     | 0               | Cat A (5 yrs)      |
| 961000                | Slates and boards, with writing or drawing surfaces, whether or not framed   | 96100000        |                                     | 0               | Cat A (5 yrs)      |
| 961100                | Hand-operated date, sealing or numbering stamps, and the like; hand-operated composing sticks and hand printing sets   | 96110000        |                                     | 0,15            | Cat C (15 years)   |
| 961210                | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges   | 96121000        |                                     | 0,15            | Cat C (15 years)   |
| 961220                | Ink-pads, whether or not inked, with or without boxes  | 96122000        |                                     | 0,15            | Cat C (15 years)   |
| 961310                | Pocket lighters, gas fuelled, non-refillable   | 96131000        |                                     | 0,2             | Cat C (15 years)   |
| 961320                | Pocket lighters, gas fuelled, refillable   | 96132000        |                                     | 0,2             | Cat C (15 years)   |
| 961380                | Lighters (excl. gas fuelled pocket lighters, and fuses and primers for propellant powders and explosives)  | 96138000        |                                     | 0,2             | Cat C (15 years)   |
| 961390                | Parts of lighters, n.e.s.  | 96139000        |                                     | 0,2             | Cat C (15 years)   |
| 961400                | Smoking pipes, incl. pipe bowls, cigar or cigarette holders, and parts thereof, n.e.s.   | 96140000        |                                     | 0,2             | Cat C (15 years)   |
| 961511                | Combs, hair-slides and the like of hard rubber or plastics   | 96151100        |                                     | 0,2             | Cat C (15 years)   |
| 961519                | Combs, hair-slides and the like (excl. of hard rubber or plastics)   | 96151900        |                                     | 0,2             | Cat C (15 years)   |

| <b>HS Sub-Heading</b> | <b>HS Sub-Heading Description</b>  | <b>HS8 Code</b> | <b>Description at 8 digit level</b> | <b>MFN Rate</b> | <b>iEPA Basket</b> |
|-----------------------|--|-----------------|-------------------------------------|-----------------|--------------------|
| 961590                | Hairpins, curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)   | 96159000        |                                     | 0,2             | Cat C (15 years)   |
| 961610                | Scent sprays and similar toilet sprays, and mounts and heads therefor  | 96161000        |                                     | 0,2             | Cat C (15 years)   |
| 961620                | Powder puffs and pads for the application of cosmetics or toilet preparations  | 96162000        |                                     | 0,2             | Cat C (15 years)   |
| 961700                | Vacuum flasks and other vacuum vessels, and parts thereof (excl. glass inner)  | 96170000        |                                     | 0,15            | Cat C (15 years)   |
| 961800                | Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing (excl. the articles actually on display, educational models and toy dolls)                                  | 96180000        |                                     | 0,2             | Cat C (15 years)   |
| 961900                | Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material  | 96190010        | Baby Diaper                         | 0,15            | Cat C (15 years)   |
| 961900                | Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material  | 96190020        | Adult Diaper                        | 0               | Cat C (15 years)   |
| 961900                | Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material  | 96190030        | Napkin Liners                       | 0               | Cat C (15 years)   |
| 961900                | Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material  | 96190090        | Other                               | 0,15            | Cat C (15 years)   |
| 962000                | Monopods, bipods, tripods and similar articles   | 96200000        |                                     | 0,15            | Cat C (15 years)   |
| 970110                | Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand (excl. technical drawings and the like of heading 4906, and hand-painted or hand-decorated manufactured articles)      | 97011000        |                                     | 0               | Cat A (5 yrs)      |
| 970190                | Collages and similar decorative plaques  | 97019000        |                                     | 0               | Cat A (5 yrs)      |
| 970200                | Original engravings, prints and lithographs  | 97020000        |                                     | 0               | Cat A (5 yrs)      |
| 970300                | Original sculptures and statuary, in any material  | 97030000        |                                     | 0               | Cat A (5 yrs)      |
| 970400                | Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery, stamped paper and the like, used, or if unused, not of current or new issue in which they have, or will have, a recognised face value | 97040000        |                                     | 0               | Cat A (5 yrs)      |
| 970500                | Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest  | 97050000        |                                     | 0               | Cat A (5 yrs)      |
| 970600                | Antiques of > 100 years old  | 97060000        |                                     | 0               | Cat A (5 yrs)      |