

Annex 1  
referred to in Chapter 3

Schedules in relation to Article 14

Part 1  
General Notes

1. For the purposes of Article 14, the following categories indicated in Column 4 and applicable terms and conditions set out in the notes indicated in Column 5 in each Party's Schedule, in Section 2 of Part 2 and Section 2 of Part 3, shall be applied:

- (a) customs duties on originating goods classified under the tariff lines indicated with "A" shall be eliminated as from the date of entry into force of this Agreement;
- (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated in six equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated in eight equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated in 11 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated in 13 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (f) customs duties on originating goods classified under the tariff lines indicated with "B12\*" shall be eliminated in the terms and conditions set out in the note indicated in Column 5 in the Schedule of Japan;

- (g) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be eliminated in 16 equal annual installments from the Base Rate to free, as from the date of entry into force of this Agreement;
- (h) customs duties on originating goods classified under the tariff lines indicated with "P" shall be reduced in the terms and conditions set out in the note indicated in Column 5 in each Party's Schedule;
- (i) customs duties on originating goods classified under the tariff lines indicated with "Q" shall be as provided for in the terms and conditions set out in the note indicated in Column 5 in each Party's Schedule;
- (j) customs duties on originating goods classified under the tariff lines indicated with "R" shall be subject to negotiation provided for in the terms and conditions set out in the note indicated in Column 5 in each Party's Schedule; and
- (k) the originating goods classified under the tariff lines indicated with "X" shall be excluded from any commitment such as reduction or elimination of customs duties.

2. For the purposes of the elimination or reduction of customs duties in accordance with this Annex, any fraction less than 0.1 of a percentage point shall be rounded to one decimal place (in the case of 0.05 percent, the fraction is rounded to 0.1 percent) in the cases of ad valorem duties, and any fraction smaller than 0.01 of the official monetary unit of each Party shall be rounded to two decimal places (in the case of 0.005, the fraction is rounded to 0.01) in the cases of specific duties. This shall not be applied to the case of customs duties on originating goods classified in HS 0203.19, 0203.22, 0203.29, 0206.49, 0703.10, 1602.41, 1602.42, 1602.49, 7403.11, 7403.13 and 7403.19, derived from the difference between the value for customs duty and the value specified in Note 2(b) in Section 1 of Part 2 or in Column 3 of the Schedule of Japan in Section 2 of Part 2.

3. This Annex is made based on the Harmonized System, as amended on January 1, 2002.

4. For the purposes of this Annex, Base Rate, as specified in Column 3 of each Party's Schedule in Section 2 of Part 2 and Section 2 of Part 3, means only the starting point of elimination or reduction of customs duties.

5. For the purposes of implementing equal annual installments, the following shall apply:

- (a) the reduction for the first year shall take place on the date of entry into force of this Agreement; and
- (b) the subsequent annual reductions shall take place on April 1 of each following year in the cases of this Part and Part 2, and on January 1 of each following year in the cases of this Part and Part 3.

6. For the purposes of this Part and Part 2, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming March 31 and, with respect to each subsequent year, the twelve-month period which starts on April 1 of that year.

7. For the purposes of this Part and Part 3, the term "year" means, with respect to the first year, the period from the date of entry into force of this Agreement until the coming December 31 and, with respect to each subsequent year, the twelve-month period which starts on January 1 of that year.

8. For the purposes of implementing tariff rate quota, where the first year is less than twelve months, the aggregate quota quantity for the first year set out in Section 1 of Part 2 and Section 1 of Part 3 shall be reduced to a part of the aggregate quota quantity that is proportional to the number of complete months remaining in the first year. For the purposes of this note, any fraction less than 1.0 shall be rounded to the nearest whole number (in the case of 0.5, the fraction is rounded to 1.0), provided that the unit specified in relevant notes in Section 1 of Part 2 and Section 1 of Part 3 shall be applied.

Part 2

Section 1  
Notes for Schedule of Japan

The terms and conditions in the following notes indicated with a serial number from 1 through 11 shall apply to originating goods of Chile imported from Chile specified with that number in Column 5 of the Schedule of Japan, in Section 2.

1. A tariff rate quota shall be applied in accordance with the following:
  - (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
    - (i) 1,300 metric tons for the first year;
    - (ii) 1,950 metric tons for the second year;
    - (iii) 2,600 metric tons for the third year;
    - (iv) 3,250 metric tons for the fourth year; and
    - (v) 4,000 metric tons for the fifth year;
  - (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
    - (i) 34.6 percent for the first and second years; and
    - (ii) 30.8 percent for the third, fourth and fifth years;
  - (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export;

- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied; and
- (e) the tariff emergency measures on beef, stipulated in Article 7-5 of Temporary Tariff Measures Law of Japan (Law No. 36 of 1960), shall not be applied to the originating goods imported under this tariff rate quota.

2. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 32,000 metric tons for the first year;
  - (ii) 38,750 metric tons for the second year;
  - (iii) 45,500 metric tons for the third year;
  - (iv) 52,250 metric tons for the fourth year; and
  - (v) 60,000 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows:

- (i) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2, of which value for customs duty per kilogram is not more than 53.53 yen, shall be 482 yen per kilogram. The in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2, of which value for customs duty per kilogram is more than 53.53 yen but not more than the value obtained by dividing 535.53 yen by 1.022, shall be the difference between 535.53 yen per kilogram and the value for customs duty per kilogram. The in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 535.53 yen by 1.022, shall be 2.2 percent;
  - (ii) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2, of which value for customs duty per kilogram is not more than the value obtained by dividing 577.15 yen by 0.643, shall be the difference between 577.15 yen per kilogram and the value obtained by multiplying the value for customs duty per kilogram by 0.6. The in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2, of which value for customs duty per kilogram is more than the value obtained by dividing 577.15 yen by 0.643, shall be 4.3 percent; and
  - (iii) the in-quota rate of customs duty on the originating goods indicated with three asterisks ("\*\*\*") in Column 2 shall be 16.0 percent;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export;

- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied; and
- (e) the tariff emergency measures on pork stipulated in paragraph 1 of Article 7-6 of Temporary Tariff Measures Law of Japan, and special safeguard measures on pork stipulated in paragraph 2 of Article 7-6 of the Law shall not be applied to the originating goods, indicated with one asterisk ("\*") or two asterisks ("\*\*") in Column 2, imported under this tariff rate quota.

3. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 600 metric tons for the first year;
  - (ii) 637 metric tons for the second year;
  - (iii) 675 metric tons for the third year;
  - (iv) 712 metric tons for the fourth year; and
  - (v) 750 metric tons for the fifth year;
- (b) (i) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be as follows, respectively:
  - (A) 11.5 percent for the first and second years; and
  - (B) 7.6 percent for the third, fourth and fifth years; and
- (ii) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be as follows, respectively:

- (A) 19.1 percent for the first and second years; and
- (B) 12.7 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

4. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.

5. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,500 metric tons for the first year;
  - (ii) 4,000 metric tons for the second year;
  - (iii) 4,500 metric tons for the third year;
  - (iv) 5,000 metric tons for the fourth year; and
  - (v) 5,500 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
  - (i) 10.7 percent for the first and second years; and
  - (ii) 8.5 percent for the third, fourth and fifth years;

- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party on the basis of the certificate issued by the exporting Party for each export; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

6. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the third year, on issues such as improving market access conditions.

7. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 10.0 percent, as from the date of entry into force of this Agreement.

8. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,700 metric tons for the first year;
  - (ii) 3,900 metric tons for the second year;
  - (iii) 4,100 metric tons for the third year;
  - (iv) 4,300 metric tons for the fourth year; and
  - (v) 5,000 metric tons for the fifth year;
- (b) the in-quota rate of customs duty shall be free;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented through a certificate of tariff rate quota issued by the importing Party. The tariff rate quota shall be administered by the importing Party in cooperation with the exporting Party and the aggregate quota quantity shall be allocated by the importing Party; and

- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity for the fifth year shall continue to be applied.

9. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 19.0 percent, as from the date of entry into force of this Agreement.

10. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 17.0 percent, as from the date of entry into force of this Agreement.

11. The customs duty shall be eliminated from the Base Rate to free in accordance with the following:

- (a) 13.8 percent or 125.00 yen per liter, whichever is the less, subject to the minimum customs duty of 50.25 yen per liter, as from the date of entry into force of this Agreement;
- (b) 12.7 percent or 125.00 yen per liter, whichever is the less, subject to the minimum customs duty of 33.50 yen per liter, as from the first day of the second year;
- (c) 11.5 percent or 125.00 yen per liter, whichever is the less, subject to the minimum customs duty of 16.75 yen per liter, as from the first day of the third year;
- (d) 10.4 percent or 125.00 yen per liter, whichever is the less, as from the first day of the fourth year;
- (e) 9.2 percent or 125.00 yen per liter, whichever is the less, as from the first day of the fifth year;
- (f) 8.1 percent or 125.00 yen per liter, whichever is the less, as from the first day of the sixth year;
- (g) 6.9 percent or 125.00 yen per liter, whichever is the less, as from the first day of the seventh year;





Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0202.10	- Carcasses and half-carcasses		X	
0202.20	- Other cuts with bone in		Q	1
0202.30	- Boneless		Q	1
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	
0203.12	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other		X	
0203.19	-- Other:			
	Of wild boars		A	
	Other *		Q	2
	- Frozen:			
0203.21	-- Carcasses and half-carcasses:			
	Of wild boars		A	
	Other		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in:			
	Of wild boars		A	
	Other *		Q	2
0203.29	-- Other:			
	Of wild boars		A	
	Other *		Q	2
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0206.10	- Of bovine animals, fresh or chilled		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues *		Q	3
0206.22	-- Livers *		Q	3
0206.29	-- Other:			
	Cheek meat and head meat		X	
	Other			
	Internal organs *		Q	3
	Other **		Q	3
0206.30	- Of swine, fresh or chilled:			
	Of wild boars		A	
	Other		X	
	- Of swine, frozen:			
0206.41	-- Livers:			
	Of wild boars		A	
	Other		X	
0206.49	-- Other:			
	Of wild boars		A	
	Other:			
	Internal organs		X	
	Other *		Q	2
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species <i>Gallus domesticus</i> :			
0207.11	-- Not cut in pieces, fresh or chilled		R	4
0207.12	-- Not cut in pieces, frozen		R	4
0207.13	-- Cuts and offal, fresh or chilled		R	4
0207.14	-- Cuts and offal, frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Livers		A	
	Other:			
	Legs with bone in		R	4
	Other		Q	5
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks, geese or guinea fowls:			
0207.32	-- Not cut in pieces, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled:			
	Of ducks	9.6%	B7	
	Other		A	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
0209.00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11	-- Hams, shoulders and cuts thereof, with bone in		X	
0210.12	-- Bellies (streaky) and cuts thereof		X	
0210.19	-- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0210.20	- Meat of bovine animals  - Other, including edible flours and meals of meat and meat offal:		X	
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	4.2%	B5	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
0301.10	- Ornamental fish:  Carp and gold-fish  Other	3.5%	B5  A	
	- Other live fish:			
0301.91	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):  Fry for fish culture  Other	3.5%	A  B5	
0301.92	-- Eels ( <i>Anguilla spp.</i> ):  Fry for fish culture  Other		A  X	
0301.93	-- Carp:  Fry for fish culture  Other	3.5%	A  B5	
0301.99	-- Other:  Fry for fish culture  Other:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other		R	4
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	B10	
0302.12	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ):			
	Silver salmon( <i>Oncorhynchus kisutch</i> )	3.5%	B10	
	Other		R	4
	Atlantic salmon( <i>Salmo salar</i> ) and Danube salmon( <i>Hucho hucho</i> )		R	4
0302.19	-- Other		R	4
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B5	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.23	-- Sole ( <i>Solea spp.</i> )	3.5%	B5	
0302.29	-- Other	3.5%	B5	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		X	
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X	
0302.33	-- Skipjack or stripe-bellied bonito		X	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X	
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		X	
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X	
0302.39	-- Other		X	
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X	
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		X	
	- Other fish, excluding livers and roes:			
0302.61	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):			
	Of <i>Sardinops spp.</i>		X	
	Other	3.5%	B5	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0302.65	-- Dogfish and other sharks		R	4
0302.66	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5	
0302.69	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ), Samma ( <i>Cololabis spp.</i> ), Billfish and Swordfish		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams	2%	B5	
	Other:			
	Fugu	3.5%	B5	
	Other		R	4
0302.70	- Livers and roes:			
	Hard roes of Nishin ( <i>Clupea spp.</i> )	5.6%	B5	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		R	4
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )		R	4
0303.19	-- Other:			
	Silver salmon ( <i>Oncorhynchus kisutch</i> )	3.5%	B10	
	Other		R	4
	- Other salmonidae, excluding livers and roes:			
0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	3.5%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0303.29	-- Other		R	4
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )	3.5%	B5	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )	3.5%	B5	
0303.33	-- Sole ( <i>Solea spp.</i> )	3.5%	B5	
0303.39	-- Other	3.5%	B5	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		X	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X	
0303.43	-- Skipjack or stripe-bellied bonito		X	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		X	
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		X	
0303.49	-- Other		X	
0303.50	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		X	
0303.60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		X	
	- Other fish, excluding livers and roes:			
0303.71	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):			
	Of <i>Sardinops spp.</i>		X	
	Other	3.5%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	3.5%	B5	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )	3.5%	B5	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.75	-- Dogfish and other sharks	2.5%	B10	
0303.76	-- Eels ( <i>Anguilla spp.</i> )	3.5%	B5	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	3.5%	B5	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ):			
	Of <i>Merluccius spp.</i>		X	
	Of <i>Urophycis spp.</i>	3.5%	B5	
0303.79	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> and <i>Theragra spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams	2%	B5	
	Shishamo	2.8%	B5	
	Other:			
	Billfish and swordfish		X	
	Spanish mackerel and hairtails		R	4
	Mero ( <i>Dissostichus spp.</i> )	3.5%	B10	
	Other	3.5%	B5	
0303.80	- Livers and roes:			
	Hard roes of Nishin ( <i>Clupea spp.</i> )	4%	B5	
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Other		R	4



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ), Samma ( <i>Cololabis spp.</i> ), bluefin tunas ( <i>Thunnus thynnus</i> ), southern bluefin tunas ( <i>Thunnus maccoyii</i> ) and Itoyori (surimi)		X	
	Other:			
	Barracouta ( <i>Sphyraenidae</i> and <i>Gempylidae</i> ), king-clip and sea breams	2%	B5	
	Dogfish and other sharks		R	4
	Shishamo	2.8%	B5	
	Other:			
	Spanish mackerel		R	4
	Fugu	3.5%	B5	
	Other	3.5%	B7	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
	Hard roes of Nishin ( <i>Clupea spp.</i> ) other than Nishin roes on the tangles	8.4%	B7	
	Hard roes of Salmonidae		R	4
	Hard roes of Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> )		X	
	Nishin roes on the tangles	10%	B7	
	Other		A	
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Salmonidae		R	4
	Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other	10.5%	B7	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	10%	B7	
0305.49	-- Other:	10%	B7	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.59	-- Other:			
	Nishin ( <i>Clupea spp.</i> ), Tara ( <i>Gadus spp.</i> , <i>Theragra spp.</i> and <i>Merluccius spp.</i> ), Buri ( <i>Seriola spp.</i> ), Saba ( <i>Scomber spp.</i> ), Iwashi ( <i>Etrumeus spp.</i> , <i>Sardinops spp.</i> and <i>Engraulis spp.</i> ), Aji ( <i>Trachurus spp.</i> and <i>Decapterus spp.</i> ) and Samma ( <i>Cololabis spp.</i> )		X	
	Other		R	4
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		X	
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		X	
0305.63	-- Anchovies ( <i>Engraulis spp.</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0305.69	-- Other:  Salmonidae  Other		R  X	4
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.  - Frozen:			
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.12	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs		R	4
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:  Ebi  Other	7%	A  B7	
	- Not frozen:			
0306.21	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> ):  Live, fresh or chilled  Other	4%	A  B5	
0306.22	-- Lobsters ( <i>Homarus spp.</i> ):  Live, fresh or chilled  Other	4%	A  B5	
0306.23	-- Shrimps and prawns:  Live, fresh or chilled  Other	4%	A  B5	
0306.24	-- Crabs		R	4



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Frozen	5%	B7	
	Other	10%	B7	
0307.60	- Snails, other than sea snails:			
	Live, fresh, chilled or frozen	7%	B7	
	Other	10%	B7	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	Live aquatic invertebrates other than crustaceans or molluscs		A	
	Adductors of shellfish, cuttle fish and squid		X	
	Other:			
	Hard clam		R	4
	Other:			
	Akagai ((bloody clam), live), sea urchins and abalone		R	4
	Jellyfish	7%	B7	
	Other:			
	Baby clam and fresh water clam		R	4
	Other:			
	Molluscs		X	
	Other	7%	B7	
0307.99	-- Other:			
	Frozen:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins	7%	B15	
	Jellyfish	7%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7%	B10	
	Other:			
	Hard clam		R	4
	Other:			
	Abalone, baby clam and fresh water clam		R	4
	Other		X	
	Other:			
	Adductors of shellfish, cuttle fish and squid		X	
	Sea urchins, jellyfish and sea cucumbers:			
	Sea urchins		R	4
	Jellyfish	7%	B7	
	Other		R	4
	Other:			
	Hard clam, salted or in brine		R	4
	Other:			
	Hard clam, dried		R	4
	Other		X	
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%		X	
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	-- Not containing added sugar or other sweetening matter		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0402.29	-- Other		X	
	- Other:			
0402.91	-- Not containing added sugar or other sweetening matter:			
	Of a fat content, by weight, exceeding 7.5%:			
	Whipped cream in pressurized containers		R	4
	Other		X	
	Other		X	
0402.99	-- Other:			
	Of a fat content, by weight, exceeding 8%:			
	Whipped cream in pressurized containers		R	4
	Other		X	
	Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:			
	Frozen, treated appropriate to preserve or containing added sugar or other sweetening matter or flavoured or containing added fruit or nuts, excluding frozen yogurt		X	
	Other		R	4
0403.90	- Other		X	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		X	
0406.20	- Grated or powdered cheese, of all kinds		X	
0406.30	- Processed cheese, not grated or powdered		X	
0406.40	- Blue-veined cheese		X	
0406.90	- Other cheese		R	6
0407.00	Birds' eggs, in shell, fresh, preserved or cooked:			
	For hatching		A	
	Other		R	4
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11	-- Dried	18.8%	B15	
0408.19	-- Other	20% or 48 yen/kg, whichever is the greater	B15	
	- Other:			
0408.91	-- Dried	21.3%	B15	
0408.99	-- Other	21.3% or 51 yen/kg, whichever is the greater	B15	
0409.00	Natural honey.		R	4
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
Chapter 5	Products of animal origin, not elsewhere specified or included		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
0702.00	Tomatoes, fresh or chilled.	3%	B5	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	Onions:			
	Not more than 73.70 yen/kg in value for customs duty	8.5% or the difference between 73.7 yen/kg and the value for customs duty per kilogram, whichever is the less	B15	
	More than 73.70 yen/kg in value for customs duty		A	
	Shallots		A	
0703.20	- Garlic	3%	B5	
0703.90	- Leeks and other alliaceous vegetables:			
	Welsh onions ( <i>Allium fistulosum</i> L.)	3%	B5	
	Other		A	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A	
0707.00	Cucumbers and gherkins, fresh or chilled.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.10	- Globe artichokes		A	
0709.20	- Asparagus		A	
0709.30	- Aubergines (egg-plants)	3%	B5	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other:			
	Matsutake		A	
	Other:			
	Shiitake mushrooms		X	
	Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	3%	B5	
0709.70	- Spinach, New Zealand spinach and orache spinach (garden spinach)		A	
0709.90	- Other:			
	Sweet corn	6%	B5	
	Other		A	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes	8.5%	B7	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	8.5%	B7	
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	8.5%	B7	
0710.29	-- Other:			
	Green soybeans	6%	B5	
	Other	8.5%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	10.6%	B7	
0710.80	- Other vegetables:			
	Burdock	12%	B10	
	Other	6%	B5	
0710.90	- Mixtures of vegetables:			
	Chiefly consisting of sweet corn	10.6%	B7	
	Other	6%	B5	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives	4.5%	B7	
0711.30	- Capers	7.5%	B7	
0711.40	- Cucumbers and gherkins	9%	B7	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	9%	B7	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables:			
	Aubergines (egg-plants), weighing not more than 20g per piece, scallion and bracken:			
	Aubergines (egg-plants)	6%	B15	
	Scallion and bracken	6%	B5	
	Other:			
	Burdock	12%	B10	
	Other:			
	Aubergines (egg-plants)	9%	B15	
	Other	9%	B7	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0713.20	- Chickpeas (garbanzos)		A	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		X	
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.39	-- Other:			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	
0713.40	- Lentils		A	
0713.50	- Broad beans ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ):			
	Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	
	Other:			
	Certified as seeds for sowing vegetables in accordance with the provisions of a Cabinet Order		A	
	Other		X	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0714.20	- Sweet potatoes:			
	Frozen	12%	B10	
	Other	12.8%	B10	
0714.90	- Other:			
	Frozen:			
	Taros	10%	B7	
	Other	12%	B10	
	Other	9%	B7	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11	-- In shell		A	
0802.12	-- Shelled		A	
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	10%	B5	
0802.32	-- Shelled	10%	B5	
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	9.6%	B15	
0802.50	- Pistachios		A	
0802.90	- Other:			
	Betel nuts, macadamia nuts and pecans		A	
	Other	12%	B10	
0803.00	Bananas, including plantains, fresh or dried:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Fresh		R	4
	Dried		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	- Dates		A	
0804.20	- Figs	3%	B7	
0804.30	- Pineapples		R	4
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		R	4
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		R	4
0805.40	- Grapefruit	10%	B12	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
0805.90	- Other:			
	Limes (other than <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
	Other		R	4
08.06	Grapes, fresh or dried.			
0806.10	- Fresh:			
	If imported during the period from March 1 to October 31	17%	B15	
	If imported during the period from November 1 to the last day of February	7.8%	B10	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	17%	B15	
0808.20	- Pears and quinces	4.8%	B7	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B7	
0809.20	- Cherries	8.5%	B7	
0809.30	- Peaches, including nectarines	6%	B7	
0809.40	- Plums and sloes	6%	B7	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B5	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.30	- Black, white or red currants and gooseberries		A	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6.4%	B7	
0810.60	- Durians		A	
0810.90	- Other:			
	Rambutan, passion-fruit, litchi and carambola (star-fruit)		A	
	Other	6%	B5	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10	- Strawberries:			
	Containing added sugar	9.6%	B7	
	Other	12%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Bananas, oranges and grapefruit		R	4
	Other:			
	Lemons and limes, excluding those provisionally preserved in preservative solutions		A	
	Chestnuts	9.6%	B15	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, mangoes, bullock's-heart, passion-fruit, dookoo kokosan, mangosteens, soursop and litchi	6%	B10	
	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids		R	4
	Other	12%	B10	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	9%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	9%	B7	
0813.40	- Other fruit:			
	Berries, papayas, pawpaws, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi and kehapi		A	
	Other	9%	B7	
0813.50	- Mixtures of nuts or dried fruits of this Chapter:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Mixtures containing more than 50% by weight of a single nut or dried fruit constituent, excluding those containing chestnuts, walnuts, pistachios, nuts of subheading 0802.90 (except betel nuts and macadamia nuts) or dried fruits of subheadings 0813.10 to 0813.40		A	
	Other	6%	B10	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted:			
0901.11	-- Not decaffeinated		A	
0901.12	-- Decaffeinated		A	
	- Coffee roasted:			
0901.21	-- Not decaffeinated		R	4
0901.22	-- Decaffeinated		R	4
0901.90	- Other		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg	17%	B10	
0902.20	- Other green tea (not fermented):			
	Waste, unfit for beverage		A	
	Other	17%	B10	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg:			
	Black tea	12%	B10	
	Other	17%	B10	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1002.00	Rye.		A	
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed:  Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)  Other	4.5 yen/kg	A  B10	
1005.90	- Other:  Popcorn, corn which is explosive with heating under normal air pressure  Other:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feeds under the supervision of the customs authority.  Other		A  A  X	
10.06	Rice.		X	
1007.00	Grain sorghum.		A	
10.08	Buckwheat, millet and canary seed; other cereals.			
1008.10	- Buckwheat:  Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)  Other	9%	A  E7	
1008.20	- Millet		A	
1008.30	- Canary seed		A	
1008.90	- Other cereals:  Rendered suitable solely for sowing by chemical treatment (for example, sterilization, acceleration of germination)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Triticale		X	
	Other		A	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
1101.00	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.			
1102.10	- Rye flour	7.5%	B10	
1102.20	- Maize (corn) flour		X	
1102.30	- Rice flour		X	
1102.90	- Other:			
	Barley flour and triticale flour		X	
	Other	21.3%	B10	
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	-- Of wheat		X	
1103.13	-- Of maize (corn)		R	4
1103.19	-- Of other cereals:			
	Of barley, triticale or rice		X	
	Of oats	6%	B10	
	Other	8.5%	B10	
1103.20	- Pellets:			
	Of wheat, rice, barley or triticale		X	
	Of oats	6%	B10	
	Of maize (corn)	21.3%	B10	
	Other	8.5%	B10	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Rolled or flaked grains:			
1104.12	-- Of oats	6%	B10	
1104.19	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Of maize (corn)	21.3%	B10	
	Other	8.5%	B10	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats	6%	B10	
1104.23	-- Of maize (corn):			
	Intended for use in the manufacture of cornflakes	16.2%	B10	
	Other	18%	B10	
1104.29	-- Of other cereals:			
	Of wheat, triticale, rice or barley		X	
	Other	17%	B10	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		X	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	20%	B10	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10	- Of the dried leguminous vegetables of heading 07.13		X	
1106.20	- Of sago or of roots or tubers of heading 07.14:			
	Of manioc:			
	For feeding purposes		A	
	Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.			
	Other		X	
	Other	21.3%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1106.30	- Of the products of Chapter 8:  Flour, meal and powder of bananas:  For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.  Other  Other	15%  15%	A  B10 B10	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		X	
1109.00	Wheat gluten, whether or not dried.		X	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
1201.00	Soybeans, whether or not broken.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	- In shell:  For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.  Other		A  X	
1202.20	- Shelled, whether or not broken:  For oil extraction Note: The imports under this item are to be used as materials for oil extraction under the supervision of the customs authority.  Other		A  X	
1203.00	Copra.		A	
1204.00	Linseed, whether or not broken.		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other:  <i>Gloiopeltis spp., Porphyra spp., Enteromorpha spp., Monostroma spp., Kjellmaniella spp. or Laminaria spp.:</i>			
	Of <i>Gloiopeltis spp.</i>		A	
	Other	3.5%	B5	
	Other		A	
1212.30	- Apricot, peach (including nectarine) or plum stones and kernels		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- Other:			
	Tubers of konnyaku ( <i>Amorphophalus</i> ), whether or not cut, dried or powdered		X	
	Other		A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A	
12.14	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.		A	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	-- Opium		A	
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone		A	
1302.19	-- Other:  Bases for beverage:  Obtained from a single material of vegetable origin  Other  Other	10%	B10  R  A	4
1302.20	- Pectic substances, pectinates and pectates  - Mucilages and thickeners, whether or not modified, derived from vegetable products:		A	
1302.31	-- Agar-agar	112 yen/kg	B7	
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10	- Bamboos		A	
1401.20	- Rattans		A	
1401.90	- Other:  Rushes, Shichitoui ( <i>Cyperus tegetiformis</i> ) and Wanguru ( <i>Cyperus exaltatus</i> )  Other	8.5%	B7  A	
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles.		A	
14.04	Vegetable products not elsewhere specified or included.		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
1501.00	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.  Pig fat:  Of an acid value exceeding 1.3  Other  Other	6.4%	A  R  E7	4
1502.00	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions		R	4
1504.20	- Fats and oils and their fractions, of fish, other than liver oils		A	
1504.30	- Fats and oils and their fractions, of marine mammals:  Whale oil  Other	3.5%	A  B5	
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	6.4%	B7	
15.07	Soybean oil and its fractions, whether or not refined, but not chemically modified.		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		R	4
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	-- Crude oil		R	4
1512.19	-- Other		R	4
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	4
1512.29	-- Other:			
	Used for the manufacture of canned fish or shellfish for export		A	
	Other		R	4
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			
1515.11	-- Crude oil		R	4
1515.19	-- Other		R	4
	- Maize (corn) oil and its fractions:			
1515.21	-- Crude oil		R	4
1515.29	-- Other		R	4
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		R	4
1515.90	- Other:			
	Oiticica oil, camellia oil, Urushi wax, haze wax, jojoba oil and their fractions		A	
	Other:			
	Of an acid value exceeding 0.6:			
	Rice bran oil and its fractions		X	
	Other		R	4
	Other:			
	Rice bran oil and its fractions		X	
	Other		R	4
15.16	Animal or 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.		A	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10	- Margarine, excluding liquid margarine		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1517.90	- Other:  Mixtures of animal fats and oils and their fractions, not otherwise prepared  Mixtures of vegetable fats and oils and their fractions, not otherwise prepared  Oils of a kind used as mould release  Other	6.4%    2.9%	B5  R  B7  R	    4   4
1518.00	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, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:  Beeswax  Other		R  A	  4
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1602.20	- Of liver of any animal		X	
	- Of poultry of heading 01.05 :			
1602.31	-- Of turkeys:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other		A	
1602.32	-- Of fowls of the species <i>Gallus domesticus</i> :			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.39	-- Other:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Containing meat or meat offal of bovine animals or swine		X	
	Other	6%	B5	
	- Of swine:			
1602.41	-- Hams and cuts thereof:			
	Hams or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.42	-- Shoulders and cuts thereof:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Hams or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.49	-- Other, including mixtures:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other:			
	Hams or bacon, excluding those sterilised; pressed and formed ham consisting of meat or meat offal of swine and binding materials; other prepared or preserved products consisting solely of meat or meat offal of swine, a piece of which weighs not less than 10g, whether or not containing seasonings, spices or similar ingredients **		Q	2
	Other ***		Q	2
1602.50	- Of bovine animals:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1602.90	- Other, including preparations of blood of any animal:			
	Guts, bladders and stomachs, whole and pieces thereof, simply boiled in water		A	
	Other		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	Extracts and juices of meat		X	
	Other		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon		R	4
1604.12	-- Herrings		R	4
1604.13	-- Sardines, sardinella and brisling or sprats		R	4
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )		X	
1604.15	-- Mackerel		R	4
1604.16	-- Anchovies		R	4
1604.19	-- Other:			
	Eel		X	
	Boiled and dried fish		R	4
	Other	7.2%	B10	
1604.20	- Other prepared or preserved fish		R	4
1604.30	- Caviar and caviar substitutes		R	4
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab:			
	In airtight containers, not smoked		R	4
	Other:			
	Containing rice		X	
	Other		R	4
1605.20	- Shrimps and prawns:			
	Smoked; simply boiled in water or in brine; chilled, frozen, salted, in brine or dried, after simply boiled in water or in brine		R	4
	Other:			
	Containing rice		X	
	Other		R	4



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar		X	
1702.50	- Chemically pure fructose		A	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	Sugar, sugar syrup, artificial honey and caramel		X	
	Hi-test molasses:			
	Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order	3%	B5	
	Other		X	
	Other:			
	Containing added flavouring or colouring matter		X	
	Other:			
	Containing added sugar		X	
	Other:			
	Sorbose	12%	B10	
	Other		X	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1703.90	<p>Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order</p> <p>Other:</p> <p>For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.</p> <p>Other</p> <p>- Other:</p>	3%	B5   A  X	
17.04	<p>Intended for use in the manufacture of glutamic acid and its salts, yeast, lysine, 5'-ribonucleotide and its salts and other products stipulated by a Cabinet Order</p> <p>Other:</p> <p>For feeding purposes Note: The imports under this item are to be used as materials for fodder and feed under the supervision of the customs authority.</p> <p>Other</p> <p>Sugar confectionery (including white chocolate), not containing cocoa.</p>	3%	B5   A  X	
1704.10	- Chewing gum, whether or not sugar-coated		X	
1704.90	<p>- Other:</p> <p>Liquorice extract, not put up as confectionery</p> <p>Other</p>		A  X	
Chapter 18	Cocoa and cocoa preparations			
1801.00	Cocoa beans, whole or broken, raw or roasted.		A	
1802.00	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.			



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers</p> <p>Other:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		<p>X</p> <p>X</p> <p>R</p> <p>X</p>	<p>4</p>
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10	<p>- Preparations for infant use, put up for retail sale:</p> <p>Food preparations of goods of headings 04.01 to 04.04, containing not less than 30% of natural milk constituents by weight, calculated on the dry matter</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		<p>X</p> <p>X</p> <p>R</p> <p>X</p>	<p>4</p>
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale, barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; doughs for rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter)</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		X	
1901.90	- Other:			
	<p>Food preparations of flour, meal or starch, which contain more than 85% by weight of flour, groats, meal and pellets of rice, wheat, triticale or barley, starch, or any combination thereof, excluding cake-mixes and a kind used as infant food or dietetic purpose; mochi (rice-cake), dango and similar rice products, excluding a kind used as infant food or dietetic purpose; food preparations of goods of headings 04.01 to 04.04 (preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter, excluding whipped cream in pressurised containers)</p> <p>Other:</p> <p>Food preparations of goods of headings 04.01 to 04.04:</p> <p>Containing added sugar</p> <p>Other</p> <p>Other</p>		X	
			X	4
			R	
			X	
			X	
			X	
			R	4
			X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	9.6%	B7	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.		X	
19.05	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.			
1905.10	- Crispbread		X	
1905.20	- Gingerbread and the like		X	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers	15%	P	7
1905.40	- Rusks, toasted bread and similar toasted products		X	
1905.90	- Other:			
	Bread, ship's biscuits, and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit		X	
	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products		X	
	Other:			
	Containing added sugar:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other		X	
	Other:			
	Crisp savoury food products, made from a dough based on potato powder	9%	B7	
	Other		X	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	- Cucumbers and gherkins:			
	Containing added sugar	12%	B10	
	Other	9%	B10	
2001.90	- Other:			
	Containing added sugar:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	
	Sweet corn	10.5%	B7	
	Young corncobs	16.8%	B15	
	Other	12%	B10	
	Other:			
	Papayas, pawpaws, avocados, guavas, durians, bilimbis, champeder, jackfruit, bread-fruit, rambutan, rose-apple jambo, jambosa diamboo-kaget, chicomamey, cherimoya, kehapi, sugar-apples, bullock's-heart, passion-fruit, dookoo kokosan, soursop, litchi, mangoes and mangosteens		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Sweet corn	7.5%	B7	
	Young corncobs	9%	B10	
	Other:			
	Ginger		R	4
	Other	9%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	7.6%	B15	
2002.90	- Other:			
	Containing added sugar	13.4%	B15	
	Other:			
	Tomato purée and tomato paste:			
	For manufacture of tomato ketchup and other tomato sauces		Q	8
	Other		X	
	Other	7.6%	B15	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i> :			
	Containing added sugar		A	
	Other:			
	In airtight containers not more than 10kg each including container:			
	French mushrooms	13.6%	B10	
	Other		A	
	Other		A	
2003.20	- Truffles		A	
2003.90	- Other		A	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2004.10	- Potatoes:			
	Cooked, not otherwise prepared	8.5%	B7	
	Other:			
	Mashed potatoes	13.6%	B10	
	Other	9%	B7	
2004.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Sweet corn	10.5%	B7	
	Other	23.8%	B15	
	Other:			
	Asparagus and leguminous vegetables:			
	Asparagus	17%	B10	
	Leguminous vegetables		X	
	Bamboo shoots	13.6%	B10	
	Sweet corn	7.5%	B7	
	Young corncobs:			
	In airtight containers	9%	B10	
	Other	15%	B10	
	Other	9%	B7	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables:			
	Containing added sugar	16.8%	B15	
	Other	9.6%	B10	
2005.20	- Potatoes:			
	Mashed potatoes and potato flakes	13.6%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	In airtight containers not more than 10kg each including container	9.6%	B10	
	Other	9%	B7	
2005.40	- Peas ( <i>Pisum sativum</i> ):			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container:			
	Unshelled	9.6%	B10	
	Other	7.5%	B10	
	Other:			
	Unshelled	9%	B7	
	Other	6.8%	B10	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled:			
	Containing added sugar:			
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat	14%	B10	
	Other		X	
	Other		X	
2005.59	-- Other:			
	Containing added sugar		X	
	Other:			
	In airtight containers not more than 10kg each including container	9.6%	B10	
	Other	9%	B7	
2005.60	- Asparagus:			
	In airtight containers not more than 10kg each including container	16%	B15	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):			
	Containing added sugar	14.9%	B10	
	Other	10%	B7	
2005.90	- Other vegetables and mixtures of vegetables:			
	Containing added sugar:			
	Leguminous vegetables (podded out):			
	In airtight containers, containing tomatoes purée or other kind of tomato preparation and meat of swine, lard or other pig fat:	14%	B10	
	Other		X	
	Other		X	
	Other:			
	Bamboo shoots	13.6%	B10	
	Young corncobs:			
	In airtight containers	9%	B10	
	Other	15%	B10	
	Leguminous vegetables (podded out)	17%	B10	
	Sauerkraut	9.6%	B10	
	Other:			
	In airtight containers not more than 10kg each including container:			
	Garlic powder	9.6%	B15	
	Other	9.6%	B10	
	Other:			
	Garlic powder	8%	B15	
	Other	9%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
	Marrons glacé	12.6%	B15	
	Other	9%	B10	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10	- Homogenised preparations:			
	Containing added sugar	34%	B15	
	Other	21.3%	B15	
	- Other:			
2007.91	-- Citrus fruit		R	4
2007.99	-- Other:			
	Jams and fruit jellies:			
	Containing added sugar	16.8%	B15	
	Other	12%	B15	
	Other		R	4
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts:			
	Containing added sugar:			
	Peanut butter	12%	B10	
	Other	23.8%	P	9
	Other:			
	Peanut butter	10%	B7	
	Other	21.3%	P	10

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2008.19	-- Other, including mixtures:  Containing added sugar:  In pulp form	10.5%	B10	
	Other:  Cashew nuts and other roasted nuts	5.5%	B7	
	Other	16.8%	B15	
	Other:  In pulp form		A	
	Other:  Roasted almonds, macadamia nuts, roasted pecan, coconuts, Brazil nuts, paradise nuts, hazel nuts and cashew nuts		A	
	Gingko nuts	12%	B10	
	Other:  Roasted		A	
	Other	12%	B10	
2008.20	- Pineapples		X	
2008.30	- Citrus fruit		R	4
2008.40	- Pears:  Containing added sugar:  In pulp form:			
	In airtight containers	15%	B10	
	Other	21%	B10	
	Other:  In airtight containers	10.8%	B10	
	Other	15%	B10	
	Other:  In pulp form:			
	In airtight containers	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	7.5%	B10	
	Other:			
	In airtight containers	9%	B7	
	Other	5.4%	B10	
2008.50	- Apricots:			
	Containing added sugar	15%	B10	
	Other	6%	B10	
2008.60	- Cherries:			
	Containing added sugar	15%	B10	
	Other:			
	In pulp form	12%	B10	
	Other	6%	B10	
2008.70	- Peaches, including nectarines:			
	Containing added sugar:			
	In pulp form:			
	In airtight containers	21.3%	B10	
	Other	29.8%	B10	
	Other:			
	In airtight containers:			
	Not less than 2kg each including container	6.7%	B10	
	Other	8%	B10	
	Other	13.4%	B10	
	Other:			
	In pulp form:			
	In airtight containers	8.5%	B10	
	Other	10.7%	B10	
	Other:			
	In airtight containers	6.7%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	9.6%	B10	
2008.80	- Strawberries:			
	Containing added sugar:			
	In pulp form	21%	B10	
	Other	11%	B7	
	Other:			
	In pulp form	15%	B10	
	Other	12%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	7.5%	B10	
2008.92	-- Mixtures:			
	Mixed fruit, fruit salad and fruit cocktail:			
	Containing added sugar	6%	B5	
	Other		A	
	Other		R	4
2008.99	-- Other:			
	Ume (fruit of Mume plum)	12%	B10	
	Other:			
	Containing added sugar:			
	In pulp form:			
	Bananas and avocados	10.5%	B10	
	Other	29.8%	B15	
	Other:			
	Berries, prunes, bananas, avocados, mangoes, guavas and mangosteens	5.5%	B7	
	Other:			
	Duriens, rambutan, passion-fruit, litchi and carambola (star-fruit)	7%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	16.8%	B15	
	Other:			
	In pulp form:			
	Bananas, avocados, prunes, mangoes, guavas and mangosteens	7.5%	B10	
	Camucamu		A	
	Other	21.3%	B15	
	Other:			
	Prunes, bananas, avocados, mangoes, guavas and mangosteens		A	
	Frozen taros	10%	B7	
	Other:			
	Durians, rambutan, passion-fruit, litchi, carambola (star-fruit), popcorn (corn which is explosive with heating under normal air pressure) and camucamu		A	
	Other	12%	B10	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11	-- Frozen		R	4
2009.12	-- Not frozen, of a Brix value not exceeding 20		R	4
2009.19	-- Other		R	4
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20		R	4
2009.29	-- Other		R	4
	- Juice of any other single citrus fruit:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.31	-- Of a Brix value not exceeding 20:			
	Containing added sugar:		R	4
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other		R	4
	Other		R	4
2009.39	-- Other:			
	Containing added sugar:		R	4
	Other:			
	Not more than 10% by weight of sucrose:			
	Lemon juice	6%	B5	
	Lime juice	12%	B10	
	Other		R	4
	Other		R	4
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		R	4
2009.49	-- Other		R	4
2009.50	- Tomato juice		X	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other	19.1%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.69	-- Other:  Containing added sugar:  Not more than 10% by weight of sucrose, naturally and artificially contained  Other  Other:  Not more than 10% by weight of sucrose  Other  - Apple juice:	23%  29.8% or 23 yen/kg, whichever is the greater  19.1%  25.5%	B15  B15  B10  B10	
2009.71	-- Of a Brix value not exceeding 20		R	4
2009.79	-- Other		R	4
2009.80	- Juice of any other single fruit or vegetable:  Fruit juices:  Containing added sugar:  Not more than 10% by weight of sucrose, naturally and artificially contained  Other  Other:  Not more than 10% by weight of sucrose:  Prune juice  Other  Other  Vegetable juices:  Containing added sugar  Other:	23%  29.8% or 23 yen/kg, whichever is the greater  14.4%  19.1%  25.5%  8.1%	B15  B15  B10  B15  B15  B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.90	In airtight containers	7.6%	B7	
	Other	7.2%	B7	
	- Mixtures of juices:			
	Mixtures of fruit juices		R	4
	Mixtures of vegetable juices:			
	Containing added sugar	8.1%	B7	
	Other	5.4%	B5	
Chapter 21	Miscellaneous edible preparations			
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	-- Extracts, essences and concentrates:			
	Containing added sugar		X	
	Other:			
	Instant coffee	8.8%	B7	
	Other		A	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
	Preparations with a basis of extracts, essences or concentrates:			
	Containing added sugar		X	
	Other:			
	Instant coffee	8.8%	B7	
	Other		A	
	Preparations with a basis of coffee:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
	Other	15%	B10	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:			
	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:			
	Instant tea		A	
	Other	8%	B7	
	Preparations with a basis of tea or maté:			
	Containing not less than 30% of natural milk constituents by weight, calculated on the dry matter		X	
	Other:			
	Containing added sugar		X	
	Other	15%	B10	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts		X	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2103.10	- Soya sauce	6%	B7	
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard:			
	Put up in containers for retail sale	9%	B7	
	Other	7.5%	B7	
2103.90	- Other:			
	Sauces:			
	Mayonnaise, French dressings and salad dressings		R	4
	Other	6%	B7	
	Other:			
	Instant curry and other curry preparations	3.6%	B7	
	Other:			
	Consisting chiefly of sodiumglutamate	4.8%	B7	
	Other	10.5%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			
	Of vegetable, in airtight containers	7%	B7	
	Other	8.4%	B7	
2104.20	- Homogenised composite food preparations	6%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.		R	4
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances:			

Column 1	Column 2	Column 3	Column 4	Column 5	
Tariff item number	Description of goods	Base Rate	Category	Note	
2106.90	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter; excluding protein concentrates not less than 80% of protein by weight, the largest ingredients of which is vegetable protein and put up in containers for retail sale by weight of less than 500g each excluding container		X		
	Other:				
	Containing added sugar		X		
	Other:				
	Vegetable protein	10.6%	B10		
	Other	15%	B10		
	- Other:				
	Preparations containing not less than 30% of natural milk constituents by weight, calculated on the dry matter			X	
	Other:				
	Food preparations containing more than 30% by weight of one of those, rice, wheat including triticale or barley			X	
	Other:				
	Sugar syrup, containing added flavouring or colouring matter			X	
	Chewing gum			R	4
Konnyaku			X		
Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume of more than 0.5% vol:					
Preparations with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15			
Other			A		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Containing added sugar:			
	Bases for beverage, containing <i>Panax ginseng</i> or its extract:			
	Those, the largest single ingredient of which is sugar by weight		X	
	Other	20%	B10	
	Food supplement with a basis of vitamins	12.5%	B10	
	Other		X	
	Other:			
	Prepared edible fats and oils, containing more than 15% and less than 30% by weight of those of heading 04.05		X	
	Bases for beverage, non-alcoholic:			
	Containing <i>Panax ginseng</i> or its extract	12%	B10	
	Other	10%	B10	
	Other:			
	Of products specified in heading 04.10	9%	B7	
	Other:			
	Food supplement with a basis of vitamins or of hydrolysed vegetable protein:	12.5%	B10	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Protein preservative of a kind used for manufacturing frozen minced fish, obtained from sorbitol and other materials stipulated by a Cabinet Order, which have been prepared by processes stipulated by a Cabinet Order</p> <p>Other:</p> <p>Hijiki (<i>Hijikia fusiformis</i>) and other those of products specified in subheading 1212.20:</p> <p>Hijiki (<i>Hijikia fusiformis</i>)</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>R</p> <p>X</p> <p>X</p>	<p>4</p>
Chapter 22	Beverages, spirits and vinegar		A	
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
	Containing added sugar		R	4
	Other	9.6%	B7	
2202.90	- Other:			
	Containing added sugar		R	4
	Other	9.6%	B7	
2203.00	Beer made from malt.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	145.60 yen/l	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less:			
	Sherry, port and other fortified wines	112 yen/l	B10	
	Other	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12*	11
2204.29	-- Other:			
	In containers holding 150 l or less	15% or 125 yen/l, whichever is the less, subject to a minimum customs duty of 67 yen/l	B12*	11
	Other		A	
2204.30	- Other grape must:			
	Of an alcoholic strength by volume of less than 1% vol:			
	Containing added sugar:			
	Not more than 10% by weight of sucrose, naturally and artificially contained	23%	B15	
	Other	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Not more than 10% by weight of sucrose	19.1%	B15	
	Other	25.5%	B15	
	Other		A	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	50.40 yen/l	B10	
2205.90	- Other:			
	Of an alcoholic strength by volume of less than 1% vol	19.1%	B15	
	Other	50.40 yen/l	B10	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	Of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other:			
	Sake (Seishu and Dakushu)		X	
	Other:			
	Mixtures of fermented beverages (excluding Seishu), and products of heading 20.09 or 22.02		X	
	Other:			
	Sparkling beverages made, in part, from malt		A	
	Other		X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of an alcoholic strength by volume of 90% vol or higher:			
	Intended for provision in manufacturing industrial alcohol		A	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	
	Other		X	
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength		X	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc		A	
2208.30	- Whiskies		A	
2208.40	- Rum and tafia		A	
2208.50	- Gin and Geneva		A	
2208.60	- Vodka		A	
2208.70	- Liqueurs and cordials		A	
2208.90	- Other:			
	Ethyl alcohol and distilled alcoholic beverages:			
	Fruit brandy		A	
	Other:			
	Intended for use in distilling alcohol for making alcoholic beverages through the continuous still		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other		X	
	Other spirituous beverages:			
	Imitation sake and white sake		A	
	Beverages with a basis of fruit juices, of an alcoholic strength by volume of less than 1% vol	29.8% or 23 yen/kg, whichever is the greater	B15	
	Other		A	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	4.8%	B7	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		A	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A	
2307.00	Wine lees; argol.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A	
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale:			
	Containing not less than 10% of lactose by weight	Per each kilogram, 59.50 yen + 6 yen for every 1% exceeding 10% by weight of lactose contained	B10	
	Other:			
	In airtight containers not more than 10kg each including container		A	
	Other:			
	More than 70 yen/kg in value for customs duty, excluding those containing 35% or more by weight of crude protein		A	
	Other:			
	In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order		A	
	Other	18 yen/kg	B10	
2309.90	- Other:			
	Preparations of a kind used in animal feeding, excluding those directly used as feed or fodder		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Other:</p> <p>Containing not less than 10% of lactose by weight:</p> <p>Intended for feeding calves suitable for white veal</p> <p>Other</p>		<p>A</p> <p>B10</p>	
	<p>Other:</p> <p>Those with a basis of products specified in heading 12.14 or 23.03, in pellets, cubes or similar forms, alfalfa green leaf protein concentrates or fish or marine mammal solubles</p>	<p>Per each kilogram, 52.50 yen + 5.30 yen for every 1% exceeding 10% by weight of lactose contained</p>	<p>A</p>	
	<p>Other:</p> <p>In airtight containers not more than 10kg each including container</p>		<p>A</p>	
	<p>Other:</p> <p>More than 70 yen/kg in value for customs duty, put up in containers for retail sale but not in airtight containers, excluding those containing 35% or more by weight of crude protein</p>		<p>A</p>	
	<p>Other:</p>			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>In powders, meals, flakes, pellets, cubes or similar forms, containing less than 5% by weight of sugars evaluated as sucrose, less than 20% by weight of free starch, less than 35% by weight of crude protein, other than those be separable 10% or more by weight of broken rice and flour or meal of rice taken together when determined by means of separating methods stipulated by a Cabinet Order:</p> <p>For dogs, cats and other similar kind of ornamental animals and pet animals</p> <p>Other</p> <p>Other</p>		<p>A</p> <p>X</p> <p>X</p>	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.		X	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other:			
	Tobacco extracts and essences		A	
	Other		X	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2501.00	Salt (including 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:  Salt and pure sodium chloride, of which at least 70% by weight passes through a woven metal wire cloth sieve with an aperture of 2.8mm, or agglomerated, other than those in aqueous solution  Other		X  A	
2502.00	Unroasted iron pyrites.		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.		A	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A	
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A	
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A	
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		A	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		A	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.		A	
2524.00	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		A	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A	
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H <sub>2</sub> BO <sub>3</sub> calculated on the dry weight.		A	
25.29	Felspar; leucite, nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		A	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.		A	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified 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; waste oils.  - Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified 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, other than waste oils:			
2710.11	-- Light oils and preparations:  Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:  Petroleum spirits:  Mixed alkylenes with a very low degree of polymerisation		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	<p>Of which the fraction 5% to 95% by volume including distillation loss distils within not more than 2° C, when determined by the testing method for distillation stipulated by a Cabinet Order, other than mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>For aviation use, including products not containing antiknock preparations:</p> <p>Of a specific gravity not more than 0.8017 at 15° C</p> <p>Other</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <p>Kerosenes:</p> <p>Mixed alkylenes with a very low degree of polymerisation</p> <p>Other:</p> <p>Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)</p> <p>Other:</p> <p>Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order</p> <p>Other</p> <p>Gas Oils:</p>	<p>2,069 yen/kl</p> <p>2,336 yen/kl</p> <p>1,386 yen/kl</p> <p>564 yen/kl</p>	<p>A</p> <p>B10</p> <p>B10</p> <p>A</p> <p>B10</p> <p>A</p> <p>A</p> <p>B10</p>	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2710.19	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order		A	
	Other	1,257 yen/kl	B10	
	Other		A	
	-- Other:  Petroleum oils and oils obtained from bituminous minerals, including those containing less than 5% by weight of goods other than petroleum oils and oils obtained from bituminous minerals:			
	Kerosenes:			
	Mixed alkylenes with a very low degree of polymerisation		A	
	Other:			
	Normal paraffins (containing not less than 95% by weight of saturated straight chain hydrocarbon)		A	
	Other:			
	Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order			A
Other	564 yen/kl	B10		
Gas oils:				
Intended for use in the manufacture of petrochemical products stipulated by a Cabinet Order			A	
Other	1,257 yen/kl	B10		
Heavy fuel oils and raw oils:				
Of a specific gravity not more than 0.9037 at 15° C:				
Intended for use as raw materials in refining, including those manufactured from the oil under the supervision of the customs authority			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Intended for use in agriculture, forestry and fishery, having a specific gravity of not less than 0.83 at 15° C and a flash point not exceeding 130° C when arrived at Japan or when mixed with other petroleum oils by the method stipulated in a Cabinet Order		A	
	Containing by weight 0.3% or less of sulphur	2,593 yen/kl	B10	
	Other	3,306 yen/kl	B10	
	Of a specific gravity more than 0.9037 at 15° C			
	Intended for use as raw materials in refining including those manufactured from the oil under the supervision of the customs authority		A	
	Other:			
	Containing by weight 0.3% or less of sulphur	2,376 yen/kl	B10	
	Other	3,202 yen/kl	B10	
	Lubricating oils, including liquid paraffin		A	
	Other		A	
	Other		A	
	- Waste oils:			
2710.91	-- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)		A	
2710.99	-- Other		A	
27.11	Petroleum gases and other gaseous hydrocarbons.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
27.12	Petroleum jelly; paraffin wax, micro-crystalline 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.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		A	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.		A	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other		A	
	- Unsaturated monohydric alcohols:			
2905.22	-- Acyclic terpene alcohols		A	
2905.29	-- Other		A	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)		A	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other		A	
	- Other polyhydric alcohols:			
2905.41	-- 2-Ethyl-2- (hydroxymethyl)propane-1,3- diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol		A	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		X	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	8% or 213.44 yen/kg, whichever is the greater	B7	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpeneols		A	
2906.19	-- Other		A	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.		A	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	-- Lactic acid, its salts and esters		A	
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		X	
2918.15	-- Salts and esters of citric acid:			
	Calcium citrate		X	
	Other		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.19	-- Other		A	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21	-- Salicylic acid and its salts		A	
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A	
2918.23	-- Other esters of salicylic acid and their salts		A	
2918.29	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		A	
2918.90	- Other		A	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.21	Amine-function compounds.		A	
29.22	Oxygen-function amino-compounds.  - Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	-- Monoethanolamine and its salts		A	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other  - Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		A	
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	-- Other  - Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	-- Other		A	
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41	-- Lysine and its esters; salts thereof		A	
2922.42	-- Glutamic acid and its salts:			
	Sodium glutamates	5.2%	B5	
	Other		A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other		A	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function		A	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.		A	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.		A	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.		A	
29.26	Nitrile-function compounds.		A	
2927.00	Diazo-, azo- or azoxy-compounds.		A	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A	
29.29	Compounds with other nitrogen function.		A	
29.30	Organo-sulphur compounds.		A	
2931.00	Other organo-inorganic compounds.		A	
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.		A	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.		A	
2935.00	Sulphonamides.		A	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.		A	
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A	
29.41	Antibiotics.		A	
2942.00	Other organic compounds.		A	
Chapter 30	Pharmaceutical products		A	
Chapter 31	Fertilisers		A	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks		A	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit:			
3301.11	-- Of bergamot		A	
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.14	-- Of lime		A	
3301.19	-- Other		A	
	- Essential oils other than those of citrus fruit:			
3301.21	-- Of geranium		A	
3301.22	-- Of jasmin		A	
3301.23	-- Of lavender or of lavandin		A	
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A	
3301.25	-- Of other mints:			
	Peppermint oils obtained from <i>Mentha arvensis</i> :			
	Containing more than 65% by weight of total menthol when determined by the testing method stipulated by a Cabinet Order		A	
	Other	5.4%	B7	
	Other peppermint oils		A	
	Other		A	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A	
3303.00	Perfumes and toilet waters.		A	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.		A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.  Gelatin for photographic use, gelatin derivatives, fish glues and isinglass  Other		A  X	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		X	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg.		A	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations		A	
Chapter 37	Photographic or cinematographic goods		A	
Chapter 38	Miscellaneous chemical products		A	
Chapter 39	Plastics and articles thereof			
39.01	Polymers of ethylene, in primary forms.			
3901.10	- Polyethylene having a specific gravity of less than 0.94:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3% or 4.48 yen/kg, whichever is the less	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3901.20	- Polyethylene having a specific gravity of 0.94 or more:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3% or 4.48 yen/kg, whichever is the less	B10  A	
3901.30	- Ethylene-vinyl acetate copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
3901.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3% or 5.12 yen/kg, whichever is the less	B10  A	
3902.20	- Polyisobutylene:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
3902.30	- Propylene copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3902.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B10  A	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.78%	B10  A	
3903.19	-- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	1.3%	B10  A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.62%	B10  A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.62%	B10  A	
3903.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.62%	B10  A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.		A	
39.06	Acrylic polymers in primary forms.			
3906.10	- Poly (methyl methacrylate)		A	
3906.90	- Other:  In blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms  Other	0.56%	B5	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.		A	
3910.00	Silicones in primary forms.		A	
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.16	Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		A	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.		A	
39.21	Other plates, sheets, film, foil and strip, of plastics.		A	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A	
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.		A	
39.25	Builders' ware of plastics, not elsewhere specified or included.		A	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A	
Chapter 40	Rubber and articles thereof		A	
Chapter 41	Raw hides and skins (other than furskins) and leather			
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8kg when simply dried, 10kg when dry-salted, or 16kg when fresh, wet-salted or otherwise preserved:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
4101.50	- Whole hides and skins, of a weight exceeding 16kg:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
4101.90	- Other, including butts, bends and bellies:  Of which have undergone a chrome tanning (including pre-tanning) process which is reversible, or of which have not yet undergone any tanning process  Other	12%	A  B10	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.		A	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.			
4103.10	- Of goats or kids		A	
4103.20	- Of reptiles		A	
4103.30	- Of swine:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Of which have not yet undergone any tanning process		A	
	Other	1.2%	B7	
4103.90	- Other		A	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	- In the wet state (including wet-blue):			
4104.11	-- Full grains, unsplit; grain splits:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
4104.19	-- Other:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	- In the dry state (crust):			
4104.41	-- Full grains, unsplit; grain splits:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	
	Other	12%	B10	
	Other:			
	Dyed or coloured:			
	Dyed or coloured, excluding whole hides and skins of bovine, of a unit surface area not exceeding 2.6m <sup>2</sup> , hides and skins of buffalo and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4104.49	-- Other:			
	Tanned (including retanned) but not further prepared:			
	Chrome tanned hides and skins		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other	12%	B10	
	Other:			
	Dyed or coloured	16%	B10	
	Other	12%	B10	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.			
4105.10	- In the wet state (including wet-blue)		A	
4105.30	- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106.21	-- In the wet state (including wet-blue)		A	
4106.22	-- In the dry state (crust):			
	Dyed or coloured	16%	B10	
	Other		A	
	- Of swine:			
4106.31	-- In the wet state (including wet-blue)	1.2%	B7	
4106.32	-- In the dry state (crust):			
	Dyed or coloured	1.6%	B7	
	Other	1.2%	B7	
4106.40	- Of reptiles:			
	Vegetable pre-tanned		A	
	Other:			
	Dyed or coloured:			
	Of alligators, crocodiles or lizards	2%	B7	
	Other	1.2%	B7	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other:			
4106.91	-- In the wet state (including wet-blue)		A	
4106.92	-- In the dry state (crust):			
	Dyed or coloured	1.2%	B7	
	Other		A	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	- Whole hides and skins:			
4107.11	-- Full grains, unsplit:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.12	-- Grain splits:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding bovine leather, of a unit surface area not exceeding 2.6m <sup>2</sup> , buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.19	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	
	- Other, including sides:			
4107.91	-- Full grains, unsplit:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.92	-- Grain splits:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Dyed or coloured, excluding buffalo leather and roller leather	13.3%	B10	
	Other	16%	B10	
	Other	12%	B10	
4107.99	-- Other:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other	12%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10	- Of goats or kids:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	16%	B10	
	Other		A	
4113.20	- Of swine:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	1.6%	B7	
	Other	1.2%	B7	
4113.30	- Of reptiles:			
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed:			
	Of alligators, crocodiles or lizards	2%	B7	
	Other	1.2%	B7	
	Other		A	
4113.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Parchment-dressed	1.2%	B7	
	Other:			
	Dyed, coloured, stamped or embossed	1.2%	B7	
	Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		X	
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	1.2%	B7	
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0.6%	B7	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	1.06%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.  - Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11	-- With outer surface of leather, of composition leather or of patent leather:  Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty  Other	12.8%  8%	B7  B7	
4202.12	-- With outer surface of plastics or of textile materials:  Vanity-cases, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty  Other:  With outer surface of plastic sheeting or of textile materials  Other	12.8%  6.4%  3.68%	B7  B7  B7	
4202.19	-- Other	0.82%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4202.21	- Handbags, whether or not with shoulder strap, including those without handle:			
	-- With outer surface of leather, of composition leather or of patent leather:			
	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty:			
	Of leather or of patent leather	11.2%	B7	
	Other	12.8%	B7	
4202.22	Other:			
	Of leather or of patent leather	6.4%	B7	
	Other	8%	B7	
	-- With outer surface of plastic sheeting or of textile materials:			
4202.22	Combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B7	
	Other	6.4%	B7	
4202.29	-- Other	6.4%	B7	
4202.31	- Articles of a kind normally carried in the pocket or in the handbag:			
	-- With outer surface of leather, of composition leather or of patent leather:			
	Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty	12.8%	B7	
	Other	8%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4202.32	-- With outer surface of plastic sheeting or of textile materials:  Wallets and purses, combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko, more than 6,000 yen/piece in value for customs duty  Other	12.8%  6.4%	B7  B7	
4202.39	-- Other  - Other:	0.82%	B7	
4202.91	-- With outer surface of leather, of composition leather or of patent leather	8%	B7	
4202.92	-- With outer surface of plastic sheeting or of textile materials	6.4%	B7	
4202.99	-- Other:  Of wood  Of ivory, of bone, of tortoise-shell, of horn, of antlers, of coral, of mother-of-pearl or of other animal carving material  Other	0.54%  0.68%  0.92%	B7  B7  B7	
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	- Articles of apparel:  Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko  Other	16%  10%	B7  B7	
	- Gloves, mittens and mitts:			
4203.21	-- Specially designed for use in sports:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B7	
	Other		X	
4203.29	-- Other:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko:			
	Of leather	14%	B7	
	Of composition leather	16%	B7	
	Other		X	
4203.30	- Belts and bandoliers:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B7	
	Other		X	
4203.40	- Other clothing accessories:			
	Trimmed with furskin or combined or trimmed with precious metal, metal clad with precious metal, metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B7	
	Other	10%	B7	
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses.			
	Belts and beltings, combing leathers and intergill-leathers	3.6%	B7	
	Other	0.66%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4205.00	Other articles of leather or of composition leather.	6%	B7	
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	0.66%	B7	
Chapter 43	Furskins and artificial fur; manufactures thereof			
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.		A	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.		X	
43.03	Articles of apparel, clothing accessories and other articles of furskin.		X	
4304.00	Artificial fur and articles thereof.		A	
Chapter 44	Wood and articles of wood; wood charcoal			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A	
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A	
44.04	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.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6mm.			
4407.10	- Coniferous		A	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4407.24	-- Virola, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa		A	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
	Planed or sanded		A	
	Other	3.6%	B10	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:			
	Planed or sanded		A	
	Other	3.6%	B10	
4407.29	-- Other:			
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other	3.6%	B10	
	Other		A	
	- Other:			
4407.91	-- Of oak ( <i>Quercus spp.</i> )		A	
4407.92	-- Of beech ( <i>Fagus spp.</i> )		A	
4407.99	-- Other:			
	Of <i>Dipterocarpaceae</i> :			
	Planed or sanded		A	
	Other	3.6%	B10	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.08	Sheets for veneering (including 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 not exceeding 6mm.			
4408.10	- Coniferous:  Of incense cedar (of a length not exceeding 20cm and of a width not exceeding 8cm)  Other:  Obtained by slicing laminated wood  Other:  Sheets for plywood  Other		A    B5   B5  A	
4408.31	- Of tropical wood specified in Subheading Note 1 to this Chapter:  -- Dark Red Meranti, Light Red Meranti and Meranti Bakau:  Obtained by slicing laminated wood  Other:  Sheets for plywood  Other			
4408.39	-- Other:  Of Padauk (kwarin):  Obtained by slicing laminated wood  Other  Of jelutong, of a length not exceeding 20cm and of a width not exceeding 8cm  Of teak:  Obtained by slicing laminated wood  Other			
		3.6%	B10	
		3%	B10	
		3.6%	B10	
		3.6%	B10	
			A	
			A	
		3.6%	B10	
			A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Other:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other:			
	Sheets for plywood	3%	B10	
	Other		A	
4408.90	- Other:			
	Of Tsuge or boxwood, Tagayasan ( <i>Cassia siamea</i> ), red sandal wood, rosewood or ebony wood:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other		A	
	Other:			
	Obtained by slicing laminated wood	3.6%	B10	
	Other:			
	Sheets for plywood	3%	B5	
	Other		A	
44.09	Wood (including 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.			
4409.10	- Coniferous		A	
4409.20	- Non-coniferous:			
	Drawn wood:			
	Of bamboo	4.5%	B15	
	Other		A	
	Other		A	
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Oriented strand board and waferboard, of wood:			
4410.21	-- Unworked or not further worked than sanded:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.29	-- Other		X	
	- Other, of wood:			
4410.31	-- Unworked or not further worked than sanded:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.32	-- Surface-covered with melamine-impregnated paper:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.33	-- Surface-covered with decorative laminates of plastics		X	
4410.39	-- Other:			
	In sheets or in boards	3.6%	B10	
	Other	3%	B10	
4410.90	- Other		X	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Fibreboard of a density exceeding 0.8g/cm <sup>3</sup> :			
4411.11	-- Not mechanically worked or surface covered	1.56%	B5	
4411.19	-- Other	1.56%	B5	
	- Fibreboard of a density exceeding 0.5g/cm <sup>3</sup> but not exceeding 0.8g/cm <sup>3</sup> :			
4411.21	-- Not mechanically worked or surface covered	1.56%	B5	
4411.29	-- Other	1.56%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Fibreboard of a density exceeding 0.35g/cm <sup>3</sup> but not exceeding 0.5g/cm <sup>3</sup> :			
4411.31	-- Not mechanically worked or surface covered	1.56%	B5	
4411.39	-- Other	1.56%	B5	
	- Other:			
4411.91	-- Not mechanically worked or surface covered		X	
4411.99	-- Other		X	
44.12	Plywood, veneered panels and similar laminated wood.			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness:			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.14	-- Other, with at least one outer ply of non-coniferous wood		X	
4412.19	-- Other:			
	Varnished, printed, grooved, overlaid or similarly surface-worked:			
	Tangued, grooved or similarly works on one or both sides		R	4
	Other		X	
	Other:			
	Less than 6 mm in thickness		X	
	Other		R	4
	- Other, with at least one outer ply of non-coniferous wood:			
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.23	-- Other, containing at least one layer of particle board		X	
4412.29	-- Other		X	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		X	
4412.93	-- Other, containing at least one layer of particle board		X	
4412.99	-- Other		X	
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.			
	Waribashi	2.82%	B15	
	Other		A	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10	- Statuettes and other ornaments, of wood		A	
4420.90	- Other:			
	Wood marquetry or inlaid wood	6%	B10	
	Other		A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4421.90	- Other:  Kushi of bamboo  Other	6%	B15  A	
Chapter 45	Cork and articles of cork		A	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
4601.20	- Mats, matting and screens of vegetable materials:  Of Igusa ( <i>Juncus effusus</i> ) or of Shichittoi ( <i>Cyperus tegetiformis</i> )  Other	6%	B5  A	
4601.91	- Other:  -- Of vegetable material:  Of Igusa ( <i>Juncus effusus</i> ) or of Shichittoi ( <i>Cyperus tegetiformis</i> )  Other	6%	B5  A	
4601.99	-- Other		A	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.		A	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans		A	
Chapter 50	Silk			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5001.00	Silk-worm cocoons suitable for reeling.		X	
5002.00	Raw silk (not thrown):			
	Wild silk		A	
	Other		X	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton		A	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A	
Chapter 54	Man-made filaments		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A	
Chapter 57	Carpets and other textile floor coverings		A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A	
Chapter 60	Knitted or crocheted fabrics		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A	
Chapter 64	Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear 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.			
6401.10	- Footwear incorporating a protective metal toe-cap:			
	Ski-boots		X	
	Other	6.7%	B7	
	- Other footwear:			
6401.91	-- Covering the knee	6.7%	B7	
6401.92	-- Covering the ankle but not covering the knee:			
	Ski-boots		X	
	Other	6.7%	B7	
6401.99	-- Other	8%	B7	
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots, cross-country ski footwear and snowboard boots:			
	Ski-boots		X	
	Snowboard boots	8%	B7	
6402.19	-- Other	6.7%	B7	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6.7%	B7	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6.7%	B7	
	- Other footwear:			
6402.91	-- Covering the ankle	8%	B7	
6402.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Shoes	8%	B7	
	Other		X	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X	
6403.19	-- Other		X	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe:			
	House footwear	24%	B10	
	Other	21.6%	B10	
6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather (excluding slippers and other house footwear)	21.6%	B10	
	Other:			
	Slippers		X	
	Other	24%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap:			
	Footwear with outer soles of rubber, leather or composition leather	21.6%	B10	
	Other	24%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle:			
	House footwear	24%	B10	
	Other:			
	Footwear for gymnastics, athletics or similar activities		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6403.59	Other -- Other: Slippers or other house footwear: Slippers Other Other: Footwear for gymnastics, athletics or similar activities Other	21.6%   24%   21.6%	B10   X B10   B10	
6403.91	- Other footwear: -- Covering the ankle: Footwear with outer soles of rubber or composition leather (excluding house footwear): Footwear for gymnastics, athletics or similar activities Other Other: Footwear for gymnastics, athletics or similar activities Other	    21.6%   24%	    X B10   X B10	
6403.99	-- Other: Footwear with outer soles of rubber or composition leather (excluding slippers and other house footwear): Footwear for gymnastics, athletics or similar activities Other Other: Slippers or footwear for gymnastics, athletics or similar activities Other	   21.6%   24%	   X B10   X B10	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Footwear with outer soles of rubber or plastics:			
6404.11	-- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	8%	B7	
6404.19	-- Other:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding slippers)	24%	B10	
	Other		X	
	Other:			
	"Jikatabi" and canvas shoes	6.7%	B7	
	Other	8%	B7	
6404.20	- Footwear with outer soles of leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	With outer soles of leather (excluding those with uppers containing furskin):			
	Canvas shoes:			
	With uppers of leather in part (excluding sports footwear and footwear for gymnastics, athletics or similar activities)	17.3%	B10	
	Other		X	
	Other:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	Other	6.7%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
64.05	Other footwear.			
6405.10	- With uppers of leather or composition leather:			
	With outer soles of leather and uppers of composition leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	With outer soles of rubber, plastics or composition leather and uppers of composition leather	8%	B7	
	Other		A	
6405.20	- With uppers of textile materials		A	
6405.90	- Other:			
	With outer soles of rubber, plastics, leather or composition leather:			
	With uppers containing furskin:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics or similar activities and slippers)	24%	B10	
	Other		X	
	Other:			
	With outer soles of leather:			
	With uppers of leather in part (excluding sports footwear, footwear for gymnastics, athletics, or similar activities and slippers)	24%	B10	
	Other		X	
	Other	8%	B7	
	Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.			
6406.10	- Uppers and parts thereof, other than stiffeners:  Of leather or containing furskin  Other	3.4%	X  B7	
6406.20	- Outer soles and heels, of rubber or plastics  - Other:	3.4%	B7	
6406.91	-- Of wood:  Containing furskin  Other	3.4%	X  B7	
6406.99	-- Of other materials:  Of leather or containing furskin  Other	3.4%	X  B7	
Chapter 65	Headgear and parts thereof		A	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials		A	
Chapter 69	Ceramic products		A	
Chapter 70	Glass and glassware		A	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A	
71.02	Diamonds, whether or not worked, but not mounted or set.		A	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
	- Of precious metal whether or not plated or clad with precious metal:			
7113.11	-- Of silver, whether or not plated or clad with other precious metal	2.08%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal:			
	Of platinum, whether or not plated or clad with other precious metal	2.08%	B10	
	Other	2.16%	B10	
7113.20	- Of base metal clad with precious metal	2.16%	B10	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.		A	
71.15	Other articles of precious metal or of metal clad with precious metal.		A	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).		A	
71.17	Imitation jewellery.			
	- Of base metal, whether or not plated with precious metal:			
7117.11	-- Cuff-link and studs		A	
7117.19	-- Other	0.74%	B10	
7117.90	- Other:			
	Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and plastics), no account being taken of materials (for example, necklace strings) used only for assembly, not plated with precious metal	2%	B10	
	Other		A	
71.18	Coin.		A	
Chapter 72	Iron and steel		A	
Chapter 73	Articles of iron or steel		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 74	Copper and articles thereof			
74.01	Copper mattes; cement copper (precipitated copper).		A	
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought. - Refined copper :			
7403.11	-- Cathodes and sections of cathodes:  Not more than 485 yen/kg in value for customs duty  More than 485 yen/kg but not more than 500 yen/kg in value for customs duty  More than 500 yen/kg in value for customs duty	3%  500 yen-the value for customs duty per kilogram	B10  B10  A	
7403.12	-- Wire-bars		A	
7403.13	-- Billets:  Not more than 485 yen/kg in value for customs duty  More than 485 yen/kg but not more than 500 yen/kg in value for customs duty  More than 500 yen/kg in value for customs duty	3%  500 yen-the value for customs duty per kilogram	B10  B10  A	
7403.19	-- Other:  Not more than 485 yen/kg in value for customs duty:  Containing not more than 99.8% by weight of copper and used for smelting or refining  Other  More than 485 yen/kg but not more than 500 yen/kg in value for customs duty:	3%	A  B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	Containing not more than 99.8% by weight of copper and used for smelting or refining		A	
	Other	500 yen-the value for customs duty per kilogram	B10	
	More than 500 yen/kg in value for customs duty		A	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7403.29	-- Other copper alloys (other than master, alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire.		A	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15mm.		A	
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.		A	
74.11	Copper tubes and pipes.		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).		A	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A	
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.		A	
7416.00	Copper springs.		A	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.		A	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.		A	
74.19	Other articles of copper.		A	
Chapter 75	Nickel and articles thereof		A	
Chapter 76	Aluminium and articles thereof		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal		A	
Chapter 83	Miscellaneous articles of base metal		A	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds		A	
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures		A	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.		A	
91.05	Other clocks.		A	
91.06	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 (for example, time-registers, time-recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A	
91.11	Watch cases and parts thereof.		A	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10	- Of precious metal or of metal clad with precious metal		A	
9113.20	- Of base metal, whether or not gold- or silver-plated		A	
9113.90	- Other:			
	Of leather or of composition leather:			
	Containing furskin or combined or trimmed with precious metal, metal clad with precious metal or metal plated with precious metal, precious stones, semi-precious stones, pearls, coral, elephants' tusks or Bekko	16%	B7	
	Other	10%	B7	
	Other:			
	Composed of two or more materials, no account being taken of materials (for example, strings) used only for assembly	2%	B7	
	Other		A	
91.14	Other clock or watch parts.		A	
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	- Seats of a kind used for aircraft		A	
9401.20	- Seats of a kind used for motor vehicles		A	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames :			
9401.61	-- Upholstered		A	
9401.69	-- Other		A	
	- Other seats, with metal frames :			
9401.71	-- Upholstered		A	
9401.79	-- Other		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	Of leather	3.8%	B7	
	Other		A	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A	
94.03	Other furniture and parts thereof.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.		A	
9406.00	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof		A	
Chapter 96	Miscellaneous manufactured articles			
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).		A	
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.		A	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).		A	
9604.00	Hand sieves and hand riddles.		A	
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	5.28%	E7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.		A	
96.07	Slide fasteners and parts thereof.		A	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.		A	
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.		A	
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.		A	
9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.		A	
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.		A	
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.		A	
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.		A	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.		A	
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.		A	
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.		A	
Chapter 97	Works of art, collectors'pieces and antiques		A	

Part 3

Section 1  
Notes for Schedule of Chile

The terms and conditions in the following notes indicated with a serial number from 1 through 8 shall apply to originating goods of Japan imported from Japan specified with that number in Column 5 of the Schedule of Chile, in Section 2.

1. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 1,300 metric tons for the first year;
  - (ii) 1,950 metric tons for the second year;
  - (iii) 2,600 metric tons for the third year;
  - (iv) 3,250 metric tons for the fourth year; and
  - (v) 4,000 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
  - (i) 5.4 percent for the first and second years; and
  - (ii) 4.8 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

2. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 32,000 metric tons for the first year;
  - (ii) 38,750 metric tons for the second year;
  - (iii) 45,500 metric tons for the third year;
  - (iv) 52,250 metric tons for the fourth year; and
  - (v) 60,000 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be as follows, respectively:
  - (i) the in-quota rate of customs duty on the originating goods indicated with one asterisk ("\*") in Column 2 shall be 3.0 percent; and
  - (ii) the in-quota rate of customs duty on the originating goods indicated with two asterisks ("\*\*") in Column 2 shall be 3.6 percent;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

3. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:

- (i) 600 metric tons for the first year;
  - (ii) 637 metric tons for the second year;
  - (iii) 675 metric tons for the third year;
  - (iv) 712 metric tons for the fourth year; and
  - (v) 750 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty on the originating goods shall be as follows, respectively:
- (i) 5.4 percent for the first and second years; and
  - (ii) 3.6 percent for the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

4. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on issues such as improving market access conditions.

5. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,500 metric tons for the first year;
  - (ii) 4,000 metric tons for the second year;
  - (iii) 4,500 metric tons for the third year;
  - (iv) 5,000 metric tons for the fourth year; and

- (v) 5,500 metric tons for the fifth year;
- (b) from the first year to the fifth year, the in-quota rate of customs duty shall be, respectively:
  - (i) lower than the most-favored-nation applied rate at the time of importation by 10.0 percent of that most-favored-nation applied rate in the first and second years; and
  - (ii) lower than the most-favored-nation applied rate at the time of importation by 30.0 percent of that most-favored-nation applied rate in the third, fourth and fifth years;
- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity and in-quota rate of customs duty to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity and in-quota rate of customs duty for the fifth year shall continue to be applied.

6. In accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the third year, on issues such as improving market access conditions.

7. A tariff rate quota shall be applied in accordance with the following:

- (a) from the first year to the fifth year, the aggregate quota quantity shall be as follows, respectively:
  - (i) 3,700 metric tons for the first year;
  - (ii) 3,900 metric tons for the second year;
  - (iii) 4,100 metric tons for the third year;
  - (iv) 4,300 metric tons for the fourth year; and
  - (v) 5,000 metric tons for the fifth year;
- (b) the in-quota rate of customs duty shall be free;

- (c) for the purposes of subparagraphs (a) and (b), the tariff rate quota shall be implemented on a first-come first-served basis; and
- (d) in accordance with paragraph 3 of Article 14, the Parties shall negotiate, in the fifth year, on the aggregate quota quantity to be applied after the fifth year. In the absence of agreement between the Parties and until such an agreement is reached as a result of the negotiation, the aggregate quota quantity for the fifth year shall continue to be applied.

8. The rate of customs duty shall be reduced in six equal annual installments from the Base Rate to 4.8 percent, as from the date of entry into force of this Agreement.

Section 2  
Schedule of Chile

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 1	Live animals		A	
Chapter 2	Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.		X	
02.02	Meat of bovine animals, frozen.			
0202.10	- Carcasses and half-carcasses		X	
0202.20	- Other cuts with bone in		Q	1
0202.30	- Boneless		Q	1
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			
0203.11	-- Carcasses and half-carcasses		A	
0203.12	-- Hams, shoulders and cuts thereof, with bone in		X	
0203.19	-- Other (*)		Q	2
	- Frozen:			
0203.21	-- Carcasses and half-carcasses		X	
0203.22	-- Hams, shoulders and cuts thereof, with bone in (*)		Q	2
0203.29	-- Other (*)		Q	2
02.04	Meat of sheep or goats, fresh, chilled or frozen.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		A	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	- Of bovine animals, fresh or chilled		X	
	- Of bovine animals, frozen:			
0206.21	-- Tongues		Q	3
0206.22	-- Livers		Q	3
0206.29	-- Other		Q	3
0206.30	- Of swine, fresh or chilled		X	
	- Of swine, frozen:			
0206.41	-- Livers		X	
0206.49	-- Other:			
	--- Pig's feet (*)		Q	2
	--- Pig's ears		A	
	--- Other (*)		Q	2
0206.80	- Other, fresh or chilled		A	
0206.90	- Other, frozen		A	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species Gallus domesticus:			
0207.11	-- Not cut in pieces, fresh or chilled		R	4
0207.12	-- Not cut in pieces, frozen		R	4
0207.13	-- Cuts and offal, fresh or chilled		R	4
0207.14	-- Cuts and offal, frozen		Q	5
	- Of turkeys:			
0207.24	-- Not cut in pieces, fresh or chilled		A	
0207.25	-- Not cut in pieces, frozen		A	
0207.26	-- Cuts and offal, fresh or chilled		A	
0207.27	-- Cuts and offal, frozen		A	
	- Of ducks, geese or guinea fowls:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0207.32	-- Not cut in pieces, fresh or chilled	6%	B7	
0207.33	-- Not cut in pieces, frozen		A	
0207.34	-- Fatty livers, fresh or chilled		A	
0207.35	-- Other, fresh or chilled	6%	B7	
0207.36	-- Other, frozen		A	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.		A	
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		A	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.  - Meat of swine:			
0210.11	-- Hams, shoulders and cuts thereof, with bone in		A	
0210.12	-- Bellies (streaky) and cuts thereof		A	
0210.19	-- Other		A	
0210.20	- Meat of bovine animals  - Other, including edible flours and meals of meat and meat offal:		A	
0210.91	-- Of primates		A	
0210.92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		A	
0210.93	-- Of reptiles (including snakes and turtles)		A	
0210.99	-- Other		X	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.		A	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.  - Salmonidae, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.11	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	6%	B10	
0302.12	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Silver salmon ( <i>Oncorhynchus kisutch</i> )	6%	B10	
	--- Other		R	4
0302.19	-- Other		A	
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0302.21	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		A	
0302.22	-- Plaice ( <i>Pleuronectes platessa</i> )		A	
0302.23	-- Sole ( <i>Solea spp.</i> )		A	
0302.29	-- Other:			
	--- Turbot ( <i>Scophthalmus maximus</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Hirame ( <i>Paralichthys olivaceus</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Other	6%	B5	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0302.31	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0302.32	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		X	
0302.33	-- Skipjack or stripe-bellied bonito		A	
0302.34	-- Bigeye tunas ( <i>Thunnus obesus</i> )		X	
0302.35	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		A	
0302.36	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		A	
0302.39	-- Other		A	
0302.40	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		A	
0302.50	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		A	
	- Other fish, excluding livers and roes:			
0302.61	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> )		A	
0302.62	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0302.63	-- Coalfish ( <i>Pollachius virens</i> )		A	
0302.64	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		A	
0302.65	-- Dogfish and other sharks		A	
0302.66	-- Eels ( <i>Anguilla spp.</i> )		A	
0302.69	-- Other:			
	--- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ):			
	---- Whole		A	
	---- Headed and gutted("HG")		X	
	---- Other		A	
	--- Hake ( <i>Merluccius spp.</i> ):			
	---- South Pacific hake ( <i>Merluccius gayi gayi</i> ), whole		A	
	---- South Pacific hake ( <i>Merluccius gayi gayi</i> ), headed and gutted ("HG")		A	
	---- Patagonian hake ( <i>Merluccius australis</i> ), whole		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Patagonian hake ( <i>Merluccius australis</i> ), headed and gutted ("HG")		X	
	---- Other		A	
	--- Southern jack mackerel ( <i>Trachurus murphyi</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Southern grunt ( <i>Cilus gilberti</i> )		A	
	--- Pomfret ( <i>Brama australis</i> ):			
	---- Whole		R	4
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Chilean herring ( <i>Clupea bentincki</i> ):			
	---- Whole		A	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Swordfish ( <i>Xiphias gladius</i> ):			
	---- Whole		A	
	---- Headed and gutted ("HG")		X	
	---- Other		A	
	--- Kingclip ( <i>Genypterus chilensis</i> ) ( <i>Genypterus blacodes</i> ) ( <i>Genypterus maculatus</i> ), Warehou ( <i>Serirolella violacea</i> ) ( <i>Serirolella caerulea</i> ) ( <i>Serirolella punctata</i> ), Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ) and Sea silversides ( <i>Odontesthes regia</i> ):			
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), whole		A	
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), headed and gutted ("HG")		A	
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), whole		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), headed and gutted ("HG")		A	
	---- Other		A	
	--- Other:			
	---- White sturgeon ( <i>Acipenser transmontanus</i> ) and Siberian sturgeon ( <i>Acipenser baeri</i> ), whole		A	
	---- White sturgeon ( <i>Acipenser transmontanus</i> ) and Siberian sturgeon ( <i>Acipenser baeri</i> ), headed and gutted ("HG")		A	
	---- Hake or patagonian grenadier or patagonian whisp-hake ( <i>Macruronus magellanicus</i> ), whole		A	
	---- Hake or patagonian grenadier or patagonian whisp-hake ( <i>Macruronus magellanicus</i> ), headed and gutted ("HG")		A	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), whole		A	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), headed and gutted ("HG")		A	
	---- Other		X	
0302.70	- Livers and roes	6%	B5	
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.			
	- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ) excluding livers and roes:			
0303.11	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	6%	B10	
0303.19	-- Other:			
	--- Silver salmon ( <i>Oncorhynchus kisutch</i> )	6%	B10	
	--- Other		R	4
	- Other salmonidae, excluding livers and roes:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.21	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	6%	B10	
0303.22	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0303.29	-- Other		R	4
	- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:			
0303.31	-- Halibut ( <i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i> )		A	
0303.32	-- Plaice ( <i>Pleuronectes platessa</i> )		A	
0303.33	-- Sole ( <i>Solea spp.</i> )		A	
0303.39	-- Other:			
	--- Turbot ( <i>Scophthalmus maximus</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Hiramé ( <i>Paralichthys olivaceus</i> ):			
	---- Whole		A	
	---- Headed and gutted ("HG")		A	
	---- Other		A	
	--- Other		A	
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding livers and roes:			
0303.41	-- Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )		A	
0303.42	-- Yellowfin tunas ( <i>Thunnus albacares</i> )		A	
0303.43	-- Skipjack or stripe-bellied bonito		A	
0303.44	-- Bigeye tunas ( <i>Thunnus obesus</i> )		A	
0303.45	-- Bluefin tunas ( <i>Thunnus thynnus</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0303.46	-- Southern bluefin tunas ( <i>Thunnus maccoyii</i> )		A	
0303.49	-- Other		A	
0303.50	- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> ), excluding livers and roes		A	
0303.60	- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> ), excluding livers and roes		A	
	- Other fish, excluding livers and roes:			
0303.71	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), sardinella ( <i>Sardinella spp.</i> ), brisling or sprats ( <i>Sprattus sprattus</i> ):			
	--- Sardines ( <i>Sardinops sagax</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Other		X	
	--- Other		A	
0303.72	-- Haddock ( <i>Melanogrammus aeglefinus</i> )		A	
0303.73	-- Coalfish ( <i>Pollachius virens</i> )		A	
0303.74	-- Mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> )		X	
0303.75	-- Dogfish and other sharks:			
	--- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )	6%	B10	
	--- Other		A	
0303.76	-- Eels ( <i>Anguilla spp.</i> )	6%	B5	
0303.77	-- Sea bass ( <i>Dicentrarchus labrax</i> , <i>Dicentrarchus punctatus</i> )	6%	B5	
0303.78	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )		X	
0303.79	-- Other:			
	--- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ):			
	---- Whole	6%	B10	
	---- Headed and gutted ("HG")	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Other	6%	B10	
	--- Southern jack mackerel ( <i>Trachurus murphyi</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Other		X	
	--- Kingclip ( <i>Genypterus chilensis</i> ) ( <i>Genypterus blacodes</i> ) ( <i>Genypterus maculatus</i> ), Warehou ( <i>Seriolella violacea</i> ) ( <i>Seriolella caerulea</i> ) ( <i>Seriolella punctata</i> ), Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ) and Sea silversides ( <i>Odontesthes regia</i> ):			
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), whole	6%	B5	
	---- Golden kingclip ( <i>Genypterus blacodes</i> ), headed and gutted ("HG")	6%	B5	
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), whole	6%	B5	
	---- Other kingclips ( <i>Genypterus chilensis</i> ) ( <i>Genypterus maculatus</i> ), headed and gutted ("HG")	6%	B5	
	---- Warehou ( <i>Seriolella violacea</i> ) ( <i>Seriolella caerulea</i> ) ( <i>Seriolella punctata</i> ), whole	6%	B5	
	---- Warehou ( <i>Seriolella violacea</i> ) ( <i>Seriolella caerulea</i> ) ( <i>Seriolella punctata</i> ), headed and gutted ("HG")	6%	B5	
	---- Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ), whole	6%	B5	
	---- Red cods ( <i>Tadpole mora</i> ) ( <i>Salilota australis</i> ), headed and gutted ("HG")	6%	B5	
	---- Other	6%	B5	
	--- Southern grunt ( <i>Cilus gilberti</i> )	6%	B5	
	--- Pomfret ( <i>Brama australis</i> ):			
	---- Whole	6%	B5	
	---- Headed and gutted ("HG")	6%	B5	
	---- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Skate ( <i>Raja spp.</i> )	6%	B5	
	--- Chilean herring ( <i>Clupea bentincki</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Other		X	
	--- Swordfish ( <i>Xiphias gladius</i> ):			
	---- Whole		X	
	---- Headed and gutted ("HG")		X	
	---- Trunk		X	
	---- Other		X	
	--- Other:			
	---- Slender alfonsino ( <i>Beryx splendens</i> ), whole	6%	B5	
	---- Orange roughy ( <i>Hoplothethus atlanticus</i> ), whole	6%	B5	
	---- Hake or Patagonian grenadier ( <i>Macruronus magellanicus</i> ), whole	6%	B5	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), whole	6%	B5	
	---- Southern blue whiting ( <i>Micromesistius australis</i> ), headed and gutted ("HG")	6%	B5	
	--- Other	6%	B5	
0303.80	- Livers and roes:			
	- Of Pacific salmon, of Atlantic salmon, of Danube salmon		R	4
	-- Of trout		R	4
	-- Of hake ( <i>Merluccius spp.</i> )		X	
	--- Other		X	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	- Fresh or chilled:			
	-- Swordfish ( <i>Xiphias gladius</i> ):			
	--- Fish fillets		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other		X	
	-- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )		A	
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ) and Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> ):			
	--- Patagonian toothfish fillets ( <i>Dissostichus eleginoides</i> )		A	
	--- Fillets of Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> )		A	
	--- Other		A	
	-- Hake ( <i>Merluccius spp.</i> ):			
	--- Fish fillets of hake ( <i>Merluccius gayi gayi</i> )		X	
	--- Fish fillets of Patagonian hake ( <i>Merluccius australis</i> )		A	
	--- Other		X	
	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Fillets of Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	6%	B10	
	--- Filets of Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	6%	B10	
	--- Other	6%	B10	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):			
	--- Fillets	6%	B10	
	--- Other	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0304.20	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Jack mackerel ( <i>Trachurus murphyi</i> ) and mackerel ( <i>Scomber scombrus</i> ):			
	--- Fillets of sardines		A	
	--- Fillets of Jack mackerel		A	
	--- Fillets of mackerel		A	
	--- Other		A	
	-- Sardine:			
	--- Fish fillets		A	
	--- Other		A	
	-- Other:			
	--- Fillets of hake or patagonian grenadier ( <i>Macruronus magellanicus</i> )	6%	B10	
	--- Fillets of Southern blue whiting ( <i>Micromesistius australis</i> )		A	
	--- Other		A	
	- Frozen fillets:			
	-- Swordfish ( <i>Xiphias gladius</i> )		X	
	-- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )	6%	B10	
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ) and Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> ):			
	--- Patagonian toothfish ( <i>Dissostichus eleginoides</i> )	6%	B10	
	--- Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> )		A	
	-- Hake ( <i>Merluccius spp.</i> ):			
	--- Hake ( <i>Merluccius gayi gayi</i> )		X	
--- Patagonian hake ( <i>Merluccius australis</i> )		X		
--- Other		X		

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Pacific salmon	6%	B10	
	--- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	6%	B10	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	6%	B10	
	-- Sardine ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Jack mackerel ( <i>Trachurus murphyi</i> ) and mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):			
	--- Sardine ( <i>Sardinops sagax</i> )		X	
	--- Jack mackerel ( <i>Trachurus murphyi</i> )		X	
	--- Mackerel ( <i>Scomber japonicus peruanus</i> )		X	
	--- Other		A	
	-- Kingclip ( <i>Genypterus chilensis</i> , <i>Genypterus blacodes</i> , <i>Genypterus maculatus</i> )	6%	B10	
	-- Other:			
	--- Sardine ( <i>Clupea bentincki</i> )		X	
	--- Hake or patagonian grenadier	6%	B10	
	--- Southern blue whiting ( <i>Micromesistius australis</i> )	6%	B10	
	--- Other	6%	B10	
0304.90	- Other:			
	-- Swordfish ( <i>Xiphias gladius</i> )		X	
	-- Sharks ( <i>Shortfin mako</i> , <i>Isurus Oxyrinchus</i> ) and blue shark ( <i>Prionace glauca</i> )		R	4
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> ) and Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> ):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Cuts	6%	B10	
	--- Barbels ( <i>cocochas</i> )	6%	B10	
	--- Other Patagonian toothfish meat ( <i>Dissostichus eleginoides</i> )	6%	B10	
	--- Other Juan Fernández wreckfish meat ( <i>Polyprion oxygeneios</i> )		A	
	-- Hake ( <i>Merluccius spp.</i> ):			
	--- Hake surimi ( <i>Merluccius gayi gayi</i> )		X	
	--- Cuts		X	
	--- Barbels ( <i>cocochas</i> )		X	
	--- Other South Pacific hake meat ( <i>Merluccius gayi gayi</i> )		X	
	--- Other Patagonian hake meat ( <i>Merluccius australis</i> )		X	
	--- Other		X	
	-- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> ):			
	--- Cuts	6%	B7	
	--- Other Pacific salmon meat	6%	B7	
	--- Other Atlantic salmon and Danube salmon meat	6%	B7	
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> ):			
	--- Cuts	6%	B7	
	--- Other trout meat	6%	B7	
	-- Sardine ( <i>Sardina pilchardus</i> , <i>Sardinops spp.</i> ), Jack mackerel ( <i>Trachurus murphyi</i> ), mackerel ( <i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i> ):			
	--- Jack mackerel surimi ( <i>Trachurus murphyi</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other sardine meat ( <i>Sardinops sagax</i> )		X	
	--- Other jack mackerel meat ( <i>Trachurus murphyi</i> )		X	
	--- Other		X	
	-- Kingclip ( <i>Genypterus chilensis</i> ) ( <i>Genypterus blacodes</i> ) ( <i>Genypterus maculatus</i> ):			
	--- Cuts	6%	B7	
	--- Other	6%	B7	
	-- Other:			
	--- Other Sardine ( <i>Clupea bentincki</i> ) meat		X	
	--- Other hake or patagonian grenadier meat ( <i>Macruronus magellanicus</i> )	6%	B7	
	--- Other Southern blue whiting ( <i>Micromesistius australis</i> ) meat	6%	B7	
	--- Other	6%	B7	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10	- Flours, meals and pellets of fish, fit for human consumption		X	
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine		R	4
0305.30	- Fish fillets, dried, salted or in brine, but not smoked:			
	-- Pacific Salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )		R	4
	-- Jack mackerel ( <i>Trachurus murphyi</i> )		A	
	-- Anchovy ( <i>Engraulis spp.</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Patagonian toothfish ( <i>Dissostichus eleginoides</i> )		A	
	-- Juan Fernández wreckfish ( <i>Polyprion oxygeneios</i> )		A	
	-- Other		X	
	- Smoked fish, including fillets:			
0305.41	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		R	4
0305.42	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		A	
0305.49	-- Other	6%	B7	
	- Dried fish, whether or not salted but not smoked:			
0305.51	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		A	
0305.59	-- Other:			
	--- Shark fins		R	4
	--- Other		X	
	- Fish, salted but not dried or smoked and fish in brine:			
0305.61	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )		A	
0305.62	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )		A	
0305.63	-- Anchovy ( <i>Engraulis spp.</i> )		X	
0305.69	-- Other:			
	--- Pacific salmon, Atlantic salmon and Danube salmon		R	4
	--- Trout		R	4
	--- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	- Frozen:			
0306.11	-- Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.12	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.13	-- Shrimps and prawns		A	
0306.14	-- Crabs:			
	--- Crabs ( <i>Cancer spp.</i> , <i>Cancer porteri</i> , <i>Cancer edwardsi</i> , <i>Homalaspis plana</i> , <i>Taliepus dentatus</i> , <i>Cancer setosus</i> , <i>Cancer coronatus</i> , <i>Ovalipes trimaculatus</i> )		R	4
	--- Deep water king crab ( <i>Lithodes spp.</i> ) and False king crab ( <i>Paralomis spp.</i> ):			
	---- Southern king crab ( <i>Lithodes antarcticus</i> )		R	4
	---- Deep water king crab ( <i>Lithodes spp.</i> )		A	
	---- Snow crab or Tuberculate king crab ( <i>Paralomis granulosa</i> )		R	4
	---- False king crab ( <i>Paralomis spp.</i> )		A	
	---- Other		A	
	--- Other		R	4
0306.19	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	--- Flours, meals and pellets of crustaceans shell, fit for human consumption		A	
	--- Other crustaceans	6%	B7	
	--- Other		A	
	- Not frozen:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0306.21	-- Rock lobsters and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )		A	
0306.22	-- Lobsters ( <i>Homarus spp.</i> )		A	
0306.23	-- Shrimps and prawns:			
	--- Shrimps:			
	---- Chilean nylon shrimp ( <i>Heterocarpus reedi</i> )		A	
	---- Ecuadorian shrimp		A	
	---- Northern chilean shrimp ( <i>Cryphiops caementarius</i> )		A	
	---- Other		A	
	--- Prawns ( <i>Langoustines</i> ):			
	---- Squat lobster or yellow langoustines ( <i>Cerimunida johni</i> )		A	
	---- Squat lobster or red langoustines or carrob squat lobster ( <i>Pleurocondes monodon</i> )		A	
	---- Other		A	
	--- Other Natantian decapods:			
	---- Prawns or deep water prawn or chilean nylon shrimp ( <i>Haliporoides diomedea</i> )		A	
	---- Other	6%	B5	
0306.24	-- Crabs		A	
0306.29	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
	--- Flours, meals and pellets of crustaceans shell, fit for human consumption	6%	B5	
	--- Other crustaceans	6%	B5	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption			
0307.10	- Oysters:			
	-- Chilean oyster ( <i>Ostrea chilensis</i> ):			
	--- Live, fresh or chilled		A	
	--- Frozen		R	4
	--- Other		A	
	-- Pacific oyster ( <i>Cassotrea gigas</i> ):			
	--- Live, fresh or chilled		A	
	--- Frozen		R	4
	--- Other		A	
	-- Other:			
	--- Live, fresh or chilled		A	
	--- Frozen		A	
	--- Other		A	
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	-- Live, fresh or chilled:			
	--- Northern scallops ( <i>Argopecten purpuratus</i> )		X	
	--- Southern scallops ( <i>Chlamys patagonica</i> )		A	
	--- Other		A	
0307.29	-- Other:			
	--- Northern scallops ( <i>Argopecten purpuratus</i> ):			
	---- Frozen		X	
	---- Other		X	
	--- Southern scallops ( <i>Chlamys patagonica</i> ):			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	---- Frozen		X	
	---- Other		X	
	--- Other		A	
	- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> ):			
0307.31	-- Live, fresh or chilled		R	4
0307.39	-- Other	6%	B10	
	- Cuttle fish ( <i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa spp.</i> ) and squid ( <i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i> ):			
0307.41	-- Live, fresh or chilled		X	
0307.49	-- Other		X	
	- Octopus ( <i>Octopus spp.</i> ):			
0307.51	-- Live, fresh or chilled		A	
0307.59	-- Other	6%	B7	
0307.60	- Snails, other than sea snails		A	
	- Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:			
0307.91	-- Live, fresh or chilled:			
	--- Clams, hard shell clam ( <i>Protothaca thaca</i> , <i>Ameghinomya antiqua</i> )		A	
	--- Pink clam, soft clam ( <i>Mesodesma donacium</i> , <i>Solen macha</i> )		A	
	--- Chilean abalone or false abalone ( <i>Concholepas concholepas</i> )		X	
	--- Snails		A	
	--- Sea urchin gonads (tongues) ( <i>Loxechinus albus</i> )		R	4
	--- Other		X	
0307.99	-- Other:			
	--- Clams, hard shell clam ( <i>Protothaca thaca</i> , <i>Ameghinomya antiqua</i> )		X	
	--- Pink clams, soft clam ( <i>Mesodesma donacium</i> , <i>Solen macha</i> )		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Chilean abalone or false abalone ( <i>Concholepas concholepas</i> ): ---- Frozen ---- Other --- Snails --- Limpets ( <i>Fissurella spp.</i> ) --- Sea urchin gonads (tongues) ( <i>Loxechinus albus</i> ): ---- Frozen ---- Other --- Chilean semele or tumbao ( <i>Semele            solida</i> ) --- Abalone ( <i>Haliotis rufescens</i> ) --- Other	6%	X A X X B15 R X X X	4
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.10	- Of a fat content, by weight, not exceeding 1 %		A	
0401.20	- Of a fat content, by weight, exceeding 1 % but not exceeding 6 %		A	
0401.30	- Of a fat content, by weight, exceeding 6 %			
	-- Of a fat content, by weight, exceeding 6 % but not exceeding 12%		A	
	-- Of a fat content, by weight, of 12 %		A	
	-- Of a fat content, by weight, exceeding 12 % but not exceeding 26 %		X	
	-- Of a fat content, by weight, of 26 %		A	
	-- Other		X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %  - In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:		X	
0402.21	-- Not containing added sugar or other sweetening matter		X	
0402.29	-- Other  - Other:		X	
0402.91	-- Not containing added sugar or other sweetening matter		A	
0402.99	-- Other		X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.		A	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter		X	
0404.90	- Other		A	
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10	- Butter		X	
0405.20	- Dairy spreads		A	
0405.90	- Other		A	
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd		A	
0406.20	- Grated or powdered cheese, of all kinds		A	
0406.30	- Processed cheese, not grated or powdered		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0406.40	- Blue-veined cheese		A	
0406.90	- Other cheese		R	6
04.07	Birds' eggs, in shell, fresh, preserved, or cooked.		A	
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11	-- Dried		A	
0408.19	-- Other		A	
	- Other:			
0408.91	-- Dried	6%	B15	
0408.99	-- Other		A	
0409.00	Natural honey.		R	4
0410.00	Edible products of animal origin, not elsewhere specified or included.		A	
Chapter 5	Products of animal origin, not elsewhere specified or included		A	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage		A	
Chapter 7	Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.		A	
07.02	Tomatoes, fresh or chilled.	6%	B5	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
	- Onions and shallots:			
	-- Onions	6%	B15	
	-- Shallots		A	
0703.20	- Garlic	6%	B5	
0703.90	- Leeks and other alliaceous vegetables		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		A	
07.05	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.		A	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		A	
07.07	Cucumbers and gherkins, fresh or chilled.		A	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.		A	
07.09	Other vegetables, fresh or chilled.			
0709.10	- Globe artichokes		A	
0709.20	- Asparagus		A	
0709.30	- Aubergines(egg-plants)		A	
0709.40	- Celery other than celeriac		A	
	- Mushrooms and truffles:			
0709.51	-- Mushrooms of the genus <i>Agaricus</i>		A	
0709.52	-- Truffles		A	
0709.59	-- Other		A	
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>		A	
0709.70	- Spinach, New Zealand spinach and orache spinach(garden spinach)		A	
0709.90	- Other	6%	B5	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	- Potatoes		A	
	- Leguminous vegetables, shelled or unshelled:			
0710.21	-- Peas ( <i>Pisum sativum</i> )	6%	B7	
0710.22	-- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> )	6%	B7	
0710.29	-- Other	6%	B7	
0710.30	- Spinach, New Zealand spinach and orache spinach (garden spinach)	6%	B5	
0710.40	- Sweet corn	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0710.80	- Other vegetables	6%	B10	
0710.90	- Mixtures of vegetables	6%	B7	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives	6%	B7	
0711.30	- Capers		A	
0711.40	- Cucumbers and gherkins		A	
	- Mushrooms and truffles:			
0711.51	-- Mushrooms of the genus <i>Agaricus</i>	6%	B7	
0711.59	-- Other		A	
0711.90	- Other vegetables; mixtures of vegetables	6%	B15	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20	- Onions		A	
	- Mushrooms, wood ears ( <i>Auricularia</i> spp.), jelly fungi ( <i>Tremella</i> spp.) and truffles:			
0712.31	-- Mushrooms of the genus <i>Agaricus</i>	6%	B7	
0712.32	-- Wood ears ( <i>Auricularia</i> spp.)		A	
0712.33	-- Jelly fungi ( <i>Tremella</i> spp.)		A	
0712.39	-- Other		X	
0712.90	- Other vegetables; mixtures of vegetables	6%	B7	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas ( <i>Pisum sativum</i> )		A	
0713.20	- Chickpeas (garbanzos)		A	
	- Beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
0713.31	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek		A	
0713.32	-- Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0713.33	-- Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )		X	
0713.39	-- Other		A	
0713.40	- Lentils		A	
0713.50	- Broad beans ( <i>Vicia faba var. major</i> ) and horse beans ( <i>Vicia faba var. equina</i> , <i>Vicia faba var. minor</i> )		X	
0713.90	- Other		A	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes 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; sago pith.		A	
Chapter 8	Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.		A	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11	-- In shell		A	
0802.12	-- Shelled		A	
	- Hazelnuts or filberts ( <i>Corylus spp.</i> ):			
0802.21	-- In shell		A	
0802.22	-- Shelled		A	
	- Walnuts:			
0802.31	-- In shell	6%	B5	
0802.32	-- Shelled	6%	B5	
0802.40	- Chestnuts ( <i>Castanea spp.</i> )	6%	B15	
0802.50	- Pistachios		A	
0802.90	- Other		A	
0803.00	Bananas, including plantains, fresh or dried.		A	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
0804.10	- Dates		A	
0804.20	- Figs	6%	B7	
0804.30	- Pineapples		A	
0804.40	- Avocados		A	
0804.50	- Guavas, mangoes and mangosteens		A	
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges		R	4
0805.20	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids:			
	-- Mandarins		A	
	-- Clementines		R	4
	-- Other		R	4
0805.40	- Grapefruit	6%	B12	
0805.50	- Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> ) and limes ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )		A	
0805.90	- Other		A	
08.06	Grapes, fresh or dried.			
0806.10	- Fresh	6%	B10	
0806.20	- Dried		A	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11	-- Watermelons		A	
0807.19	-- Other	6%	B5	
0807.20	- Papaws (papayas)		A	
08.08	Apples, pears and quinces, fresh.			
0808.10	- Apples	6%	B15	
0808.20	- Pears and quinces:			
	-- Pears	6%	B7	
	-- Quinces		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10	- Apricots	6%	B7	
0809.20	- Cherries	6%	B7	
0809.30	- Peaches, including nectarines:			
	-- Nectarines	6%	B7	
	-- Peaches	6%	B5	
	-- Other		A	
0809.40	- Plums and sloes:			
	-- Plums	6%	B7	
	-- Sloes		A	
08.10	Other fruit, fresh.			
0810.10	- Strawberries	6%	B5	
0810.20	- Raspberries, blackberries, mulberries and loganberries		A	
0810.30	- Black, white or red currants and gooseberries		A	
0810.40	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>		A	
0810.50	- Kiwifruit	6%	B7	
0810.60	- Durians		A	
0810.90	- Other:			
	-- Persimmons		A	
	-- Melon pears		A	
	-- Other	6%	B5	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10	- Strawberries	6%	B10	
0811.20	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries		A	
0811.90	- Other:			
	-- Peaches	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
08.12	-- Other Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	6%	B10	
0812.10	- Cherries	6%	B15	
0812.90	- Other	6%	B10	
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			
0813.10	- Apricots	6%	B7	
0813.20	- Prunes		A	
0813.30	- Apples	6%	B7	
0813.40	- Other fruit	6%	B7	
0813.50	- Mixtures of nuts or dried fruits of this Chapter	6%	B10	
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.		A	
Chapter 9	Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		A	
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3kg		A	
0902.20	- Other green tea (not fermented)		A	
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3kg	6%	B10	
0902.40	- Other black tea (fermented) and other partly fermented tea		A	
0903.00	Maté		A	
09.04	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
09.05	Vanilla.		A	
09.06	Cinnamon and cinnamon-tree flowers.		A	
09.07	Cloves (whole fruit, cloves and stems).		A	
09.08	Nutmeg, mace and cardamoms.		A	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		A	
09.10	Ginger, saffron, turmeric ( <i>curcuma</i> ), thyme, bay leaves, curry and other spices.		A	
Chapter 10	Cereals			
10.01	Wheat and meslin.			
1001.10	- Durum wheat		A	
1001.90	- Other		X	
1002.00	Rye.		A	
1003.00	Barley.		X	
1004.00	Oats.		A	
10.05	Maize (corn).			
1005.10	- Seed	6%	B10	
1005.90	- Other		X	
10.06	Rice.		X	
10.07	Grain sorghum.		X	
10.08	Buckwheat, millet and canary seed; other cereals.		X	
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten			
11.01	Wheat or meslin flour.		X	
11.02	Cereal flours other than of wheat or meslin.		X	
11.03	Cereal groats, meal and pellets.		X	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.  - Rolled or flaked grains:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1104.12	-- Of oats		X	
1104.19	-- Of other cereals		X	
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22	-- Of oats		X	
1104.23	-- Of maize (corn)		X	
1104.29	-- Of other cereals		A	
1104.30	- Germ of cereals, whole, rolled, flaked or ground		A	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	6%	B10	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		A	
11.07	Malt, whether or not roasted.		X	
11.08	Starches; inulin.		A	
11.09	Wheat gluten, whether or not dried.		A	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants ; straw and fodder			
12.01	Soya beans, whether or not broken.		A	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.		A	
12.03	Copra.		A	
12.04	Linseed, whether or not broken.		A	
12.05	Rape or colza seeds, whether or not broken.		A	
12.06	Sunflower seeds, whether or not broken.		A	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.		A	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.		A	
12.09	Seeds, fruit and spores, of a kind used for sowing.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.		A	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.		A	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	- Locust beans, including locust bean seeds		A	
1212.20	- Seaweeds and other algae		X	
1212.30	- Apricot, peach(including nectarine) or plum stones and kernels		A	
	- Other:			
1212.91	-- Sugar beet		A	
1212.99	-- Other		A	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.		A	
12.14	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.		A	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		A	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	-- Opium		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1302.12	-- Of liquorice		A	
1302.13	-- Of hops		A	
1302.14	-- Of pyrethrum or of the roots of plants containing rotenone		A	
1302.19	-- Other		R	4
1302.20	- Pectic substances, pectinates and pectates		A	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar	6%	B7	
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds		A	
1302.39	-- Other		A	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included		A	
Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes			
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
	- Pig fat (including lard), refined		R	4
	- Other		A	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		A	
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		A	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions		A	
1504.20	- Fats and oils and their fractions, of fish, other than liver oils		A	
1504.30	- Fats and oils and their fractions, of marine mammals		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).		A	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.		A	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10	- Crude oil, whether or not degummed		A	
1507.90	- Other:			
	-- In bulk		A	
	-- Other		R	4
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.		A	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.		A	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.		A	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.		A	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			
1512.11	-- Crude oil		A	
1512.19	-- Other:			
	--- Sunflower-seed oil:			
	---- In bulk		A	
	---- Other		R	4
	--- Safflower oil		A	
	- Cotton-seed oil and its fractions:			
1512.21	-- Crude oil, whether or not gossypol has been removed		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1512.29	-- Other		R	4
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		A	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.  - Low erucic acid rape or colza oil and its fractions:			
1514.11	-- Crude oil		A	
1514.19	-- Other  - Other:		R	4
1514.91	-- Crude oil		A	
1514.99	-- Other		R	4
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.  - Linseed oil and its fractions:			
1515.11	-- Crude oil		A	
1515.19	-- Other  - Maize (corn) oil and its fractions:		A	
1515.21	-- Crude oil		A	
1515.29	-- Other		R	4
1515.30	- Castor oil and its fractions		A	
1515.40	- Tung oil and its fractions		A	
1515.50	- Sesame oil and its fractions		A	
1515.90	- Other		X	
15.16	Animal or 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.		A	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1517.10	- Margarine, excluding liquid margarine		R	4
1517.90	- Other:			
	-- Mixtures of vegetable oils, crude		A	
	-- Mixtures of vegetable oils, refined		A	
	-- Other		R	4
15.18	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, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		A	
15.20	Glycerol, crude; glycerol waters and glycerol lyes.		A	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	- Vegetable waxes		A	
1521.90	- Other:			
	-- Spermaceti		A	
	-- Other		R	4
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		A	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.		X	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations		X	
1602.20	- Of liver of any animal		X	
	- Of poultry of heading 01.05:			
1602.31	-- Of turkeys		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1602.32	-- Of fowls of the species <i>Gallus domesticus</i>		X	
1602.39	-- Other		X	
	- Of swine:			
1602.41	-- Hams and cuts thereof(**)		Q	2
1602.42	-- Shoulders and cuts thereof(**)		Q	2
1602.49	-- Other, including mixtures(**)		Q	2
1602.50	- Of bovine animals		X	
1602.90	- Other, including preparations of blood of any animal		X	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
	- Of meat		X	
	- Other		A	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	-- Salmon:			
	--- Smoked		R	4
	--- Other		R	4
1604.12	-- Herrings		A	
1604.13	-- Sardines, sardinella and brisling or sprats		R	4
1604.14	-- Tunas, skipjack and bonito ( <i>Sarda spp.</i> )		A	
1604.15	-- Mackerel		R	4
1604.16	-- Anchovies		R	4
1604.19	-- Other:			
	--- Jack mackarel		R	4
	--- Kingclip		R	4
	--- Trout		R	4
	--- Hake		R	4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
1604.20	--- Other - Other prepared or preserved fish: -- Of tuna -- Of bonito -- Other	6%	B10  A A R	4
1604.30	- Caviar and caviar substitutes		A	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	- Crab: -- Crab ( <i>Cancer spp.</i> ) -- King crab ( <i>Lithodes santolla</i> ) and snow crab ( <i>Paralomis granulosa</i> ): --- Deep water king crab ( <i>Lithodes spp.</i> ), in airtight containers --- King crab ( <i>Lithodes santolla</i> ), in airtight containers --- Snow crab ( <i>Paralomis granulosa</i> ), in airtight containers --- Northern snow crab ( <i>Paralomis spp.</i> ), in airtight containers --- Deep water king crab ( <i>Lithodes spp.</i> ), frozen --- King crab ( <i>Lithodes santolla</i> ), frozen --- Snow crab ( <i>Paralomis granulosa</i> ), frozen --- Northern snow crab ( <i>Paralomis spp.</i> ), frozen --- Other -- Other		R  A  R A A R R A  R A	4  4  4  4  4  4  4
1605.20	- Shrimps and prawns: -- Shrimps: --- Chilean nylon shrimps ( <i>Heterocarpus reedi</i> ), in airtight containers --- Ecuadorian shrimps ( <i>Penaeus vannamei</i> ), in airtight containers		R  A	4  4

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Northern chilean shrimps ( <i>Cryphiops caementarius</i> ), in airtight containers		A	
	--- Chilean nylon shrimps ( <i>Heterocarpus reedi</i> ), frozen		R	4
	--- Ecuadorian shrimps ( <i>Penaeus vannamei</i> ), frozen		A	
	--- Northern chilean shrimps ( <i>Cryphiops caementarius</i> ), frozen		A	
	--- Other		A	
	-- Prawns ( <i>Langoustines</i> ):			
	--- Squat lobster or yellow langoustines ( <i>Cervimunida johni</i> ), in airtight containers		R	4
	--- Squat lobster or red langoustines or carrob squat lobster ( <i>Pleuroncodes monodon</i> ), in airtight containers		R	4
	--- Other		R	4
	-- Other natantia decapodes		A	
1605.30	- Lobster		A	
1605.40	- Other crustaceans	6%	B10	
1605.90	- Other:			
	-- Sea urchins		R	4
	-- Clams		R	4
	-- Pink clams ( <i>Mesodesma donacium</i> )		R	4
	-- Chilean abalone ( <i>Concholepas concholepas</i> )	6%	B10	
	-- Snails		R	4
	-- Scallops		R	4
	-- Mussels ( <i>Mytilus spp.</i> , <i>Perna spp.</i> )		R	4
	-- Other	6%	B10	
Chapter 17	Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.  - Lactose and lactose syrup:			
1702.11	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	6%	B12	
1702.19	-- Other		X	
1702.20	- Maple sugar and maple syrup		X	
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose		X	
1702.40	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar		X	
1702.50	- Chemically pure fructose		X	
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar		X	
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose		X	
17.03	Molasses resulting from the extraction or refining of sugar.		X	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.		X	
Chapter 18	Cocoa and cocoa preparations			
18.01	Cocoa beans, whole or broken, raw or roasted.		A	
18.02	Cocoa shells, husks, skins and other cocoa waste.		A	
18.03	Cocoa paste, whether or not defatted.		A	
18.04	Cocoa butter, fat and oil.		A	
18.05	Cocoa powder, not containing added sugar or other sweetening matter.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
18.06	Chocolate and other food preparations containing cocoa.		X	
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10	- Preparations for infant use, put up for retail sale		X	
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05		A	
1901.90	- Other		X	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.		X	
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		A	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products		X	
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		X	
1904.30	- Bulgur wheat		A	
1904.90	- Other		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
19.05	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.			
1905.10	- Crispbread		A	
1905.20	- Gingerbread and the like		A	
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits		X	
1905.32	-- Waffles and wafers		X	
1905.40	- Rusks, toasted bread and similar toasted products		A	
1905.90	- Other		X	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	- Cucumbers and gherkins		A	
2001.90	- Other:			
	-- Capers		A	
	-- Other	6%	B10	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces	6%	B15	
2002.90	- Other:			
	-- Tomato juice and purée, containing 7% or more by weight of dry matter		Q	7
	-- Other	6%	B15	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10	- Mushrooms of the genus <i>Agaricus</i>	6%	B10	
2003.20	- Truffles		A	
2003.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10	- Potatoes	6%	B7	
2004.90	- Other vegetables and mixtures of vegetables	6%	B10	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables	6%	B15	
2005.20	- Potatoes	6%	B10	
2005.40	- Peas ( <i>Pisum sativum</i> )	6%	B10	
	- Beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ):			
2005.51	-- Beans, shelled		X	
2005.59	-- Other	6%	B10	
2005.60	- Asparagus	6%	B15	
2005.70	- Olives		A	
2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> )	6%	B10	
2005.90	- Other vegetables and mixtures of vegetables:			
	-- Sweet peppers		X	
	-- Chilli peppers		X	
	-- Other	6%	B10	
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	6%	B10	
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10	- Homogenised preparations	6%	B15	
	- Other:			
2007.91	-- Citrus fruit		R	4
2007.99	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Of peaches:			
	---- Pulp		R	4
	---- Jams and jellies	6%	B15	
	---- Other		R	4
	--- Of apricots:			
	---- Pulp		R	4
	---- Jams and jellies	6%	B15	
	---- Other		R	4
	--- Other	6%	B15	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	-- Ground-nuts	6%	P	8
2008.19	-- Other, including mixtures	6%	B15	
2008.20	- Pineapples		A	
2008.30	- Citrus fruit		A	
2008.40	- Pears	6%	B10	
2008.50	- Apricots	6%	B10	
2008.60	- Cherries	6%	B10	
2008.70	- Peaches, including nectarines	6%	B10	
2008.80	- Strawberries	6%	B10	
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts		A	
2008.92	-- Mixtures		R	4
2008.99	-- Other:			
	--- Grapes	6%	B15	
	--- Plums	6%	B10	
	--- Kiwi fruit	6%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other	6%	B10	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11	-- Frozen		R	4
2009.12	-- Not frozen, of a Brix value not exceeding 20		R	4
2009.19	-- Other		R	4
	- Grapefruit juice:			
2009.21	-- Of a Brix value not exceeding 20		R	4
2009.29	-- Other		R	4
	- Juice of any other single citrus fruit:			
2009.31	-- Of a Brix value not exceeding 20		R	4
2009.39	-- Other		R	4
	- Pineapple juice:			
2009.41	-- Of a Brix value not exceeding 20		R	4
2009.49	-- Other		R	4
2009.50	- Tomato juice		X	
	- Grape juice (including grape must):			
2009.61	-- Of a Brix value not exceeding 30	6%	B15	
2009.69	-- Other	6%	B10	
	- Apple juice:			
2009.71	-- Of a Brix value not exceeding 20		R	4
2009.79	-- Other		R	4
2009.80	- Juice of any other single fruit or vegetable:			
	-- Blackberry juice	6%	B15	
	-- Raspberry juice	6%	B15	
	-- Peach juice	6%	B15	
	-- Kiwi fruit juice	6%	B15	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2009.90	-- Pear juice	6%	B15	
	-- Plum juice	6%	B10	
	-- Juice of sweet pepper of the genus <i>Capsicum</i> or <i>Pimenta</i>	6%	B7	
	-- Other	6%	B7	
	- Mixtures of juices		R	4
Chapter 21	Miscellaneous edible preparations			
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	-- Extracts, essences and concentrates	6%	B7	
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		X	
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté		X	
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		X	
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts		X	
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead		A	
2102.30	- Prepared baking powders		A	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2103.20	- Tomato ketchup and other tomato sauces		X	
2103.30	- Mustard flour and meal and prepared mustard		A	
2103.90	- Other:			
	-- Mayonnaise		A	
	-- Other	6%	B7	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor	6%	B7	
2104.20	- Homogenised composite food preparations	6%	B10	
2105.00	Ice cream and other edible ice, whether or not containing cocoa.			
	- With a basis of water		R	4
	- With a basis of milk or cream		R	4
	- Other		A	
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances		A	
2106.90	- Other		X	
Chapter 22	Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		A	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	6%	B7	
2202.90	- Other		R	4
2203.00	Beer made from malt.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10	- Sparkling wine	6%	B12	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	-- In containers holding 2 l or less	6%	B12	
2204.29	-- Other	6%	B12	
2204.30	- Other grape must:			
	-- Red	6%	B15	
	-- White:			
	--- Concentrated must	6%	B15	
	--- Other		A	
	-- Other	6%	B15	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 l or less	6%	B10	
2205.90	- Other		A	
2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included:			
	- Sake		A	
	- Other		X	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		A	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.		A	
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	6%	B7	
Chapter 23	Residues and waste from the food industries; prepared animal fodder			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		A	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		A	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		A	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soybean oil.		A	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.		A	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.		A	
2307.00	Wine lees; argol.		A	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		A	
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale		A	
2309.90	- Other:			
	-- Milk substitutes for calves feeding		A	
	-- Containing more than 10% by weight of milk solids		X	
	-- Other		X	
Chapter 24	Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	- Cigars, cheroots and cigarillos, containing tobacco		A	
2402.20	- Cigarettes containing tobacco		X	
2402.90	- Other		A	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion		X	
	- Other:			
2403.91	-- "Homogenised" or "reconstituted" tobacco		A	
2403.99	-- Other		A	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement			
2501.00	Salt (including 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:			
	- Pure sodium chloride		X	
	- Other		A	
2502.00	Unroasted iron pyrites.		A	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.		A	
25.04	Natural graphite.		A	
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.		A	
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		A	
2509.00	Chalk.		A	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.		A	
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.		A	
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.		A	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.		A	
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.		A	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.		A	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.		A	
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.		A	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.		A	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.		A	
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	- Cement clinkers	6%	B12	
	- Portland cement:			
2523.21	-- White cement, whether or not artificially coloured	6%	B12	
2523.29	-- Other	6%	B15	
2523.30	- Aluminous cement	6%	B15	
2523.90	- Other hydraulic cements	6%	B15	
2524.00	Asbestos.		A	
25.25	Mica, including splittings; mica waste.		A	
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight.		A	
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.		A	
25.30	Mineral substances not elsewhere specified or included.		A	
Chapter 26	Ores, slag and ash		A	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		A	
27.02	Lignite, whether or not agglomerated, excluding jet.		A	
2703.00	Peat (including peat litter), whether or not agglomerated.		A	
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.		A	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.		A	
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.		A	
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		A	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.		A	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified 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; waste oils.		A	
27.11	Petroleum gases and other gaseous hydrocarbons. - Liquefied:			
2711.11	-- Natural gas	6%	B5	
2711.12	-- Propane	6%	B5	
2711.13	-- Butanes		A	
2711.14	-- Ethylene, propylene, butylene and butadiene		A	
2711.19	-- Other - In gaseous state:		A	
2711.21	-- Natural gas		A	
2711.29	-- Other		A	
27.12	Petroleum jelly; paraffin wax, micro-crystalline 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.		A	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		A	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.		A	
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).		A	
2716.00	Electrical energy.		A	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes			
28.01	Fluorine, chlorine, bromine and iodine.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2801.10	- Chlorine		A	
2801.20	- Iodine		A	
2801.30	- Fluorine; bromine	6%	B5	
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.		A	
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).		A	
28.04	Hydrogen, rare gases and other non-metals			
2804.10	- Hydrogen	6%	B5	
	- Rare gases:			
2804.21	-- Argon	6%	B5	
2804.29	-- Other	6%	B5	
2804.30	- Nitrogen	6%	B5	
2804.40	- Oxygen	6%	B5	
2804.50	- Boron; tellurium		A	
	- Silicon:			
2804.61	-- Containing by weight not less than 99.99% of silicon	6%	B5	
2804.69	-- Other	6%	B5	
2804.70	- Phosphorus	6%	B5	
2804.80	- Arsenic	6%	B5	
2804.90	- Selenium		A	
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
	- Alkali or alkaline-earth metals:			
2805.11	-- Sodium	6%	B5	
2805.12	-- Calcium	6%	B5	
2805.19	-- Other	6%	B5	
2805.30	- Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	6%	B5	
2805.40	- Mercury		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10	- Hydrogen chloride (hydrochloric acid)		A	
2806.20	- Chlorosulphuric acid	6%	B5	
2807.00	Sulphuric acid; oleum.		A	
2808.00	Nitric acid; sulphonitric acids.	6%	B5	
28.09	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10	- Diphosphorus pentaoxide	6%	B5	
2809.20	- Phosphoric acid and polyphosphoric acids:			
	-- Orthophosphoric or phosphoric acid		A	
	-- Other	6%	B5	
2810.00	Oxides of boron; boric acids:			
	- Oxides of boron	6%	B5	
	- Boric acids		A	
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids:			
2811.11	-- Hydrogen fluoride (hydrofluoric acid)	6%	B5	
2811.19	-- Other	6%	B5	
	- Other inorganic oxygen compounds of non-metals:			
2811.21	-- Carbon dioxide		A	
2811.22	-- Silicon dioxide		A	
2811.23	-- Sulphur dioxide	6%	B5	
2811.29	-- Other:			
	--- Arsenious anhydride (Arsenic trioxide, arsenious oxide, white arsenic)	6%	B5	
	--- Sulphur anhydride (Sulphur trioxide)	6%	B5	
	--- Other		A	
28.12	Halides and halide oxides of non-metals.	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10	- Carbon disulphide	6%	B5	
2813.90	- Other:			
	-- Phosphorus pentasulphide		A	
	-- Other	6%	B5	
28.14	Ammonia, anhydrous or in aqueous solution.	6%	B5	
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.		A	
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.		A	
2817.00	Zinc oxide; zinc peroxide.	6%	B12	
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.		A	
28.19	Chromium oxides and hydroxides.		A	
28.20	Manganese oxides.		A	
28.21	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> .		A	
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.		A	
2823.00	Titanium oxides.		A	
28.24	Lead oxides; red lead and orange lead.		A	
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.		A	
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.		A	
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.		A	
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.		A	
28.30	Sulphides; polysulphides, whether or not chemically defined.		A	
28.31	Dithionites and sulphonylates.		A	
28.32	Sulphites; thiosulphates.		A	
28.33	Sulphates; alums; peroxosulphates (persulphates).		A	
28.34	Nitrites; nitrates.		A	
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.		A	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.		A	
28.37	Cyanides, cyanide oxides and complex cyanides.		A	
2838.00	Fulminates, cyanates and thiocyanates.		A	
28.39	Silicates; commercial alkali metal silicates.		A	
28.40	Borates; peroxoborates (perborates).		A	
28.41	Salts of oxometallic or peroxometallic acids.			
2841.10	- Aluminates		A	
2841.20	- Chromates of zinc or of lead		A	
2841.30	- Sodium dichromate		A	
2841.50	- Other chromates and dichromates; peroxochromates - Manganites, manganates and permanganates:		A	
2841.61	-- Potassium permanganate		A	
2841.69	-- Other		A	
2841.70	- Molybdates		A	
2841.80	- Tungstates (wolframates)		A	
2841.90	- Other: -- Ammonium perrhenate		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Other	6%	B5	
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.		A	
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.		A	
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.		A	
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.		A	
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			
2846.10	- Cerium compounds	6%	B5	
2846.90	- Other		A	
2847.00	Hydrogen peroxide, whether or not solidified with urea.		A	
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.		A	
28.49	Carbides, whether or not chemically defined.		A	
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.		A	
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.		A	
Chapter 29	Organic chemicals			
29.01	Acyclic hydrocarbons.			
2901.10	- Saturated	6%	B5	
	- Unsaturated:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2901.21	-- Ethylene		A	
2901.22	-- Propene (propylene)		A	
2901.23	-- Butene (butylene) and isomers thereof		A	
2901.24	-- Buta-1,3-diene and isoprene		A	
2901.29	-- Other		A	
29.02	Cyclic hydrocarbons.		A	
29.03	Halogenated derivatives of hydrocarbons.			
	- Saturated chlorinated derivatives of acyclic hydrocarbons:			
2903.11	-- Chloromethane (methyl chloride) and chloroethane (ethyl chloride)		A	
2903.12	-- Dichloromethane (methylene chloride)		A	
2903.13	-- Chloroform (trichloromethane)		A	
2903.14	-- Carbon tetrachloride		A	
2903.15	-- 1,2-Dichloroethane (ethylene dichloride)		A	
2903.19	-- Other		A	
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:			
2903.21	-- Vinyl chloride (chloroethylene)		A	
2903.22	-- Trichloroethylene		A	
2903.23	-- Tetrachloroethylene (perchloroethylene)		A	
2903.29	-- Other		A	
2903.30	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons		A	
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.41	-- Trichlorofluoromethane		A	
2903.42	-- Dichlorodifluoromethane		A	
2903.43	-- Trichlorotrifluoroethanes		A	
2903.44	-- Dichlorotetrafluoroethanes and chloropentafluoroethane		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2904.20	- Derivatives containing only nitro or only nitroso groups		A	
2904.90	- Other		A	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11	-- Methanol (methyl alcohol)		A	
2905.12	-- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)		A	
2905.13	-- Butan-1-ol (n-butyl alcohol)		A	
2905.14	-- Other butanols		A	
2905.15	-- Pentanol (amyl alcohol) and isomers thereof		A	
2905.16	-- Octanol (octyl alcohol) and isomers thereof		A	
2905.17	-- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)		A	
2905.19	-- Other		A	
	- Unsaturated monohydric alcohols:			
2905.22	-- Acyclic terpene alcohols	6%	B5	
2905.29	-- Other	6%	B5	
	- Diols:			
2905.31	-- Ethylene glycol (ethanediol)	6%	B5	
2905.32	-- Propylene glycol (propane-1,2-diol)		A	
2905.39	-- Other	6%	B5	
	- Other polyhydric alcohols:			
2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)		A	
2905.42	-- Pentaerythritol	6%	B12	
2905.43	-- Mannitol		A	
2905.44	-- D-glucitol (sorbitol)		A	
2905.45	-- Glycerol		A	
2905.49	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:			
2905.51	-- Ethchlorvynol (INN)		A	
2905.59	-- Other		A	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11	-- Menthol	6%	B5	
2906.12	-- Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols		A	
2906.13	-- Sterols and inositols		A	
2906.14	-- Terpeneols		A	
2906.19	-- Other	6%	B5	
	- Aromatic:			
2906.21	-- Benzyl alcohol		A	
2906.29	-- Other		A	
29.07	Phenols; phenol-alcohols.			
	- Monophenols:			
2907.11	-- Phenol (hydroxybenzene) and its salts		A	
2907.12	-- Cresols and their salts		A	
2907.13	-- Octylphenol, nonylphenol and their isomers; salts thereof		A	
2907.14	-- Xylenols and their salts		A	
2907.15	-- Naphthols and their salts		A	
2907.19	-- Other		A	
	- Polyphenols; phenol-alcohols:			
2907.21	-- Resorcinol and its salts	6%	B5	
2907.22	-- Hydroquinone (quinol) and its salts	6%	B5	
2907.23	-- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts		A	
2907.29	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.		A	
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10	- Oxirane (ethylene oxide)		A	
2910.20	- Methyloxirane (propylene oxide)	6%	B5	
2910.30	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)		A	
2910.90	- Other	6%	B5	
29.11	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function:			
2912.11	-- Methanal (formaldehyde)		A	
2912.12	-- Ethanal (acetaldehyde)		A	
2912.13	-- Butanal (butyraldehyde, normal isomer)		A	
2912.19	-- Other	6%	B5	
	- Cyclic aldehydes without other oxygen function:			
2912.21	-- Benzaldehyde		A	
2912.29	-- Other		A	
2912.30	- Aldehyde-alcohols		A	
	- Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41	-- Vanillin (4-hydroxy-3-methoxybenzaldehyde)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2912.42	-- Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)		A	
2912.49	-- Other:			
	--- 3,4,5-trimethoxybenzylaldehyde		A	
	--- Tert-butyl-alpha-methyl hydroxyaldehyde		A	
	--- Other	6%	B5	
2912.50	- Cyclic polymers of aldehydes		A	
2912.60	- Paraformaldehyde		A	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.		A	
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic ketones without other oxygen function:			
2914.11	-- Acetone		A	
2914.12	-- Butanone (methyl ethyl ketone)		A	
2914.13	-- 4-Methylpentan-2-one (methyl isobutyl ketone)		A	
2914.19	-- Other		A	
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.21	-- Camphor		A	
2914.22	-- Cyclohexanone and methylcyclohexanones		A	
2914.23	-- Ionones and methylionones	6%	B5	
2914.29	-- Other		A	
	- Aromatic ketones without other oxygen function:			
2914.31	-- Phenylacetone (phenylpropan-2-one)		A	
2914.39	-- Other	6%	B5	
2914.40	- Ketone-alcohols and ketone-aldehydes		A	
2914.50	- Ketone-phenols and ketones with other oxygen function		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Quinones:			
2914.61	-- Anthraquinone	6%	B5	
2914.69	-- Other	6%	B5	
2914.70	- Halogenated, sulphonated, nitrated or nitrosated derivatives		A	
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Formic acid, its salts and esters:			
2915.11	-- Formic acid		A	
2915.12	-- Salts of formic acid:			
	--- Sodium formate	6%	B10	
	--- Ammonium formate	6%	B10	
	--- Other		A	
2915.13	-- Esters of formic acid	6%	B5	
	- Acetic acid and its salts; acetic anhydride:			
2915.21	-- Acetic acid		A	
2915.22	-- Sodium acetate		A	
2915.23	-- Cobalt acetates		A	
2915.24	-- Acetic anhydride		A	
2915.29	-- Other		A	
	- Esters of acetic acid:			
2915.31	-- Ethyl acetate		A	
2915.32	-- Vinyl acetate		A	
2915.33	-- n-Butyl acetate		A	
2915.34	-- Isobutyl acetate		A	
2915.35	-- 2-Ethoxyethyl acetate		A	
2915.39	-- Other:			
	--- Ethylidene diacetate		A	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2915.40	- Mono-, di- or trichloroacetic acids, their salts and esters		A	
2915.50	- Propionic acid, its salts and esters		A	
2915.60	- Butanoic acids, pentanoic acids, their salts and esters	6%	B5	
2915.70	- Palmitic acid, stearic acid, their salts and esters	6%	B5	
2915.90	- Other:			
	-- Ethyl chloroformate		A	
	-- Acetyl chloride		A	
	-- Other	6%	B5	
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.11	-- Acrylic acid and its salts		A	
2916.12	-- Esters of acrylic acid		A	
2916.13	-- Methacrylic acid and its salts		A	
2916.14	-- Esters of methacrylic acid	6%	B5	
2916.15	-- Oleic, linoleic or linolenic acids, their salts and esters		A	
2916.19	-- Other	6%	B5	
2916.20	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6%	B5	
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31	-- Benzoic acid, its salts and esters		A	
2916.32	-- Benzoyl peroxide and benzoyl chloride		A	
2916.34	-- Phenylacetic acid and its salts		A	
2916.35	-- Esters of phenylacetic acid		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2916.39	-- Other		A	
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.  - Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11	-- Oxalic acid, its salts and esters		A	
2917.12	-- Adipic acid, its salts and esters	6%	B5	
2917.13	-- Azelaic acid, sebacic acid, their salts and esters		A	
2917.14	-- Maleic anhydride		A	
2917.19	-- Other		A	
2917.20	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives  - Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		A	
2917.31	-- Dibutyl orthophthalates		A	
2917.32	-- Dioctyl orthophthalates		A	
2917.33	-- Dinonyl or didecyl orthophthalates		A	
2917.34	-- Other esters of orthophthalic acid		A	
2917.35	-- Phthalic anhydride		A	
2917.36	-- Terephthalic acid and its salts		A	
2917.37	-- Dimethyl terephthalate		A	
2917.39	-- Other		A	
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.  - Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11	-- Lactic acid, its salts and esters		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2918.12	-- Tartaric acid		A	
2918.13	-- Salts and esters of tartaric acid		A	
2918.14	-- Citric acid		A	
2918.15	-- Salts and esters of citric acid		A	
2918.16	-- Gluconic acid, its salts and esters		A	
2918.19	-- Other		A	
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21	-- Salicylic acid and its salts		A	
2918.22	-- O-Acetylsalicylic acid, its salts and esters		A	
2918.23	-- Other esters of salicylic acid and their salts	6%	B5	
2918.29	-- Other	6%	B5	
2918.30	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6%	B5	
2918.90	- Other		A	
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.		A	
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2920.10	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	6%	B5	
2920.90	- Other		A	
29.21	Amine-function compounds.		A	
29.22	Oxygen-function amino-compounds.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11	-- Monoethanolamine and its salts		A	
2922.12	-- Diethanolamine and its salts		A	
2922.13	-- Triethanolamine and its salts		A	
2922.14	-- Dextropropoxyphene (INN) and its salts		A	
2922.19	-- Other		A	
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21	-- Aminohydroxynaphthalenesulphonic acids and their salts		A	
2922.22	-- Anisidines, dianisidines, phenetidines, and their salts		A	
2922.29	-- Other:			
	--- Amino-naphthols, their salts and derivatives		A	
	--- Amino-phenols, their salts and derivatives	6%	B5	
	--- Other	6%	B5	
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31	-- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof		A	
2922.39	-- Other		A	
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41	-- Lysine and its esters; salts thereof	6%	B5	
2922.42	-- Glutamic acid and its salts		A	
2922.43	-- Anthranilic acid and its salts		A	
2922.44	-- Tilidine (INN) and its salts		A	
2922.49	-- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Acetylanthranilic acid		A	
	--- Other	6%	B5	
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	6%	B5	
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10	- Choline and its salts		A	
2923.20	- Lecithins and other phosphoaminolipids		A	
2923.90	- Other	6%	B5	
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11	-- Meprobamate (INN)		A	
2924.19	-- Other:			
	--- Formamide		A	
	--- N-methylformamide		A	
	--- Other	6%	B5	
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21	-- Ureines and their derivatives; salts thereof		A	
2924.23	-- 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts		A	
2924.24	-- Ethinamate (INN)		A	
2924.29	-- Other:			
	--- Aspartame (N-L-alpha-aspartyl-L-phenylalanine 1-methyl ester)		A	
	--- Other	6%	B5	
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
	- Imides and their derivatives; salts thereof:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2925.11	-- Saccharin and its salts	6%	B5	
2925.12	-- Glutethimide (INN)		A	
2925.19	-- Other		A	
2925.20	- Imines and their derivatives; salts thereof		A	
29.26	Nitrile-function compounds.		A	
2927.00	Diazo-, azo- or azoxy-compounds.		A	
2928.00	Organic derivatives of hydrazine or of hydroxylamine.		A	
29.29	Compounds with other nitrogen function.			
2929.10	- Isocyanates:			
	-- 2,4-toluene diisocyanate (TDI)	6%	B5	
	-- 4,4-diphenylmethane diisocyanate (MDI)	6%	B5	
	-- Other		A	
2929.90	- Other		A	
29.30	Organo-sulphur compounds.			
2930.10	- Dithiocarbonates (xanthates)		A	
2930.20	- Thiocarbamates and dithiocarbamates		A	
2930.30	- Thiuram mono-, di- or tetrasulphides		A	
2930.40	- Methionine	6%	B5	
2930.90	- Other		A	
2931.00	Other organo-inorganic compounds:			
	- Tetraethyl lead		A	
	- O-alkyl (C10, including cycloalkyl) alkyl (methyl, ethyl, N-propyl or isopropyl) phosphonofluoridates:			
	-- Sarin (CAS 107-44-8) (O-isopropyl methylphosphonofluoridate, isopropoxymethylphosphoryl fluoride, isopropyl methylfluorophosphonate, methylphosphonofluoridic acid, isopropyl ester, IMFF, GB, methylphosphonofluoridic acid, 1-methylethyl ester)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Soman (CAS 96-64-0) (O-pinacolyl methylphosphonofluoridate, methyl pinacolyl phosphonofluoridate, pinacoloxymethylphosphoryl fluoride, pinacolyl methylfluorophosphonate, GD, PMFF, methylphosphonofluoridic acid, 1,1,1-trimethylpropyl ester)		A	
	-- Other		A	
	- O-alkyl (C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, N-propyl or isopropyl) phosphoramidocyanidate:			
	-- Tabun (CAS 77-81-6) (O-ethyl N,N-dimethyl phosphoramidocyanidate, dimethyl amidoethoxyphosphoryl cyanide, ethyl dimethyl amidocyanophosphate ethyl dimethyl phosphoroamidocyanidate, dimethyl phosphoroamidocyanidic acid, ethyl ester, GA (warfare chemical agent)		A	
	-- Other		A	
	- Arseno-organic compounds:			
	-- Lewisite 1 (CAS 541-25-3) (2-chlorovinyl dichloroarsine, 2-chloroethenyl arsenious dichloride, dichloro(2-chlorovinyl)arsine, arsine, dichloro(2-chlorovinyl)-arsine, chlorovinylarsine dichloride)		A	
	-- Lewisite 2 (CAS 40334-69-8) (Bis(2-chlorovinyl)chloroarsine, chloroarsine, chlorobis(2-chlorovinyl)-arsine, bis(2-chloroethyl)arsinous chloride)		A	
	-- Lewisite 3 (CAS 40334-70-1) (Tris(2-chlorovinyl)arsine, tris(2-chloroethenyl)arsine)		A	
	-- Other		A	
	- O-alkyl methylphosphonochlorodates:			
	-- Chlorosarin (CAS 1445-76-7) (O-isopropyl methylphosphonochloridate, phosphonochloridic acid, 1-methylethylester)		A	
	-- Chlorosoman (CAS 7040-57-5) (O-pinacolyl methylphosphonochloridate, methylphosphonochloridic acid, 1,2,2-trimethylpropyl ester)		A	
	-- Other		A	



Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2932.29	-- Other lactones - Other:	6%	B5	
2932.91	-- Isosafrole		A	
2932.92	-- 1-(1,3-Benzodioxol-5-yl)propan-2-one		A	
2932.93	-- Piperonal		A	
2932.94	-- Safrole		A	
2932.95	-- Tetrahydrocannabinols (all isomers)		A	
2932.99	-- Other: --- 3,4-methylene-dioxyphenyl-3-propanone --- Eucalyptol (1,8-epoxy-P-menthane) --- Dioxane (1,4-dioxane) --- Glucosamine(2-amino-deoxy-D-glucose) --- Other	6%	B5	
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only. - Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11	-- Phenazone (antipyrin) and its derivatives		A	
2933.19	-- Other - Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		A	
2933.21	-- Hydantoin and its derivatives		A	
2933.29	-- Other - Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	6%	B5	
2933.31	-- Pyridine and its salts		A	
2933.32	-- Piperidine and its salts		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2933.33	-- 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); salts thereof		A	
2933.39	-- Other			
	--- Methyl-6 methylnicotinate		A	
	--- Other:			
	---- Quinuclidinol-3 (CAS 1619-34-7) (Quinuclidin-3-ol, 3-hydroxy Quinuclidine, 1-azabicyclo(2,2,2) octane-3-ol)		A	
	---- BZ (CAS 6581-06-2) (3-quinuclidinile-benzylate, benzylic acid, 3-quinuclidinile ester, benzenacetic acid, 1-azabicyclo ester (2,2,2)oct-3-yl-alpha-hydroxy-alpha-phenyl)		A	
	---- Other	6%	B5	
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			
2933.41	-- Levorphanol (INN) and its salts		A	
2933.49	-- Other	6%	B5	
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52	-- Malonylurea (barbituric acid) and its salts		A	
2933.53	-- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutobarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof		A	
2933.54	-- Other derivatives of malonylurea (barbituric acid); salts thereof		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2933.55	-- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof		A	
2933.59	-- Other		A	
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61	-- Melamine		A	
2933.69	-- Other	6%	B5	
	- Lactams:			
2933.71	-- 6-Hexanelactam (epsilon-caprolactam)		A	
2933.72	-- Clobazam (INN) and methyprylon (INN)		A	
2933.79	-- Other lactams		A	
	- Other:			
2933.91	-- 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		A	
2933.99	-- Other:			
	--- Lisinopril((s)-1-(N2-(1-carboxy-3-phenylpropyl)-L-lisyl)-L-proline dihydrate)		A	
	--- Enalapril maleate((s)-1-(N-(1-(Ethoxycarbonyl)-3-phenylpropyl)-L-alanyl)-L-proline maleate)		A	
	--- Other	6%	B5	
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.			
2934.10	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2934.20	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused		A	
2934.30	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused		A	
	- Other:			
2934.91	-- 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); salts thereof		A	
2934.99	-- Other:			
	--- 2-methylbenz-1,3-oxazol		A	
	--- Nucleic acids derivatives		A	
	--- Morclofone (4'-chlor-3,5-dimethoxy-4-(2-morpholinoethoxy)benzophenone)		A	
	--- Oxolinic acid		A	
	--- Hymexazole (5-methyl-3(2H)-isoxazolone)		A	
	--- Other	6%	B5	
2935.00	Sulphonamides.		A	
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.			
2936.10	- Provitamins, unmixed		A	
	- Vitamins and their derivatives, unmixed:			
2936.21	-- Vitamins A and their derivatives		A	
2936.22	-- Vitamin B <sub>1</sub> and its derivatives		A	
2936.23	-- Vitamin B <sub>2</sub> and its derivatives		A	
2936.24	-- D-or DL-Pantothenic acid (vitamin B <sub>3</sub> or vitamin B <sub>5</sub> ) and its derivatives	6%	B5	
2936.25	-- Vitamin B <sub>6</sub> and its derivatives	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
2936.26	-- Vitamin B <sub>12</sub> and its derivatives		A	
2936.27	-- Vitamin C and its derivatives	6%	B5	
2936.28	-- Vitamin E and its derivatives		A	
2936.29	-- Other vitamins and their derivatives	6%	B5	
2936.90	- Other, including natural concentrates		A	
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11	-- Somatotropin, its derivatives and structural analogues		A	
2937.12	-- Insulin and its salts		A	
2937.19	-- Other		A	
	- Steroidal hormones, their derivatives and structural analogues:			
2937.21	-- Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	6%	B5	
2937.22	-- Halogenated derivatives of corticosteroidal hormones		A	
2937.23	-- Oestrogens and progestogens		A	
2937.29	-- Other		A	
	- Catecholamine hormones, their derivatives and structural analogues:			
2937.31	-- Epinephrine		A	
2937.39	-- Other		A	
2937.40	- Amino-acid derivatives		A	
2937.50	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues		A	
2937.90	- Other		A	
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.		A	
29.40	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.		A	
29.41	Antibiotics.			
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof		A	
2941.20	- Streptomycins and their derivatives; salts thereof		A	
2941.30	- Tetracyclines and their derivatives; salts thereof:			
	-- Tetracycline chlorhydrate		A	
	-- Oxytetracycline (teramycin and synonyms)		A	
	-- Chlorotetracyclin (aureomycin and synonyms)		A	
	-- Other	6%	B5	
2941.40	- Chloramphenicol and its derivatives; salts thereof		A	
2941.50	- Erythromycin and its derivatives; salts thereof		A	
2941.90	- Other:			
	-- Gentamicin and its derivatives and compounds; salts thereof		A	
	-- Rifamine (Rifamycin and its synonyms)		A	
	-- Griseofulvin		A	
	-- Clindamycin		A	
	-- Lincomycin		A	
	-- Other	6%	B5	
2942.00	Other organic compounds.		A	
Chapter 30	Pharmaceutical products	6%	B10	
Chapter 31	Fertilisers		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks			
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.		A	
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.		A	
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.		A	
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.		A	
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.		A	
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.		A	
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.		A	
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.10	- Based on polyesters		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3208.20	- Based on acrylic or vinyl polymers:			
	-- Paints	6%	B10	
	-- Varnishes		A	
	-- Other		A	
3208.90	- Other:			
	-- Paints	6%	B10	
	-- Varnishes		A	
	-- Other		A	
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.		A	
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.		A	
3211.00	Prepared driers.		A	
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.		A	
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.		A	
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.		A	
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			
3215.11	-- Black:			
	--- Flexographic ink	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3215.19	--- Photoengraving ink	6%	B5	
	--- Typesetting ink	6%	B5	
	--- Lithographic offset printing ink	6%	B5	
	--- Silk-screening ink	6%	B5	
	--- Other		A	
	-- Other:			
	--- Flexographic ink	6%	B5	
	--- Photoengraving ink	6%	B5	
	--- Typesetting ink	6%	B5	
	--- Lithographic offset printing ink	6%	B5	
3215.90	--- Silk-screening ink	6%	B5	
	--- Other		A	
	- Other		A	
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit:			
3301.11	-- Of bergamot		A	
3301.12	-- Of orange		A	
3301.13	-- Of lemon		A	
3301.14	-- Of lime		A	
3301.19	-- Other		A	
	- Essential oils other than those of citrus fruit:			
3301.21	-- Of geranium		A	
3301.22	-- Of jasmin		A	
3301.23	-- Of lavender or of lavandin		A	
3301.24	-- Of peppermint ( <i>Mentha piperita</i> )		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3301.25	-- Of other mints	6%	B7	
3301.26	-- Of vetiver		A	
3301.29	-- Other		A	
3301.30	- Resinoids		A	
3301.90	- Other		A	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.		A	
3303.00	Perfumes and toilet waters.		A	
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10	- Lip make-up preparations		A	
3304.20	- Eye make-up preparations		A	
3304.30	- Manicure or pedicure preparations		A	
	- Other:			
3304.91	-- Powders, whether or not compressed		A	
3304.99	-- Other:			
	--- Creams for the care of the skin		A	
	--- Make-up foundations	6%	B5	
	--- Emulsified oils		A	
	--- Sun tan lotions and sun screens		A	
	--- Other		A	
33.05	Preparations for use on the hair.		A	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.		A	
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modeling pastes, "dental waxes" and dental preparations with a basis of plaster			
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; 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; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.		A	
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
	- Organic surface-active agents, whether or not put up for retail sale:			
3402.11	-- Anionic		A	
3402.12	-- Cationic		A	
3402.13	-- Non-ionic:			
	--- Ethoxylated nonylphenol		A	
	--- Fatty acid ethanolamides		A	
	--- Other	6%	B5	
3402.19	-- Other:			
	--- Alkyl betaine or sulphobetaine proteins		A	
	--- Other	6%	B5	
3402.20	- Preparations put up for retail sale		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3402.90	- Other:			
	-- Tensioactive preparations	6%	B5	
	-- Washing preparations (including auxiliary washing preparations) and cleaning preparations, based on soap or other organic surface-active agents	6%	B5	
	-- Other		A	
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
	- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	-- Preparations for the treatment of textile materials, leather, furskins or other materials		A	
3403.19	-- Other		A	
	- Other:			
3403.91	-- Preparations for the treatment of textile materials, leather, furskins or other materials	6%	B5	
3403.99	-- Other		A	
34.04	Artificial waxes and prepared waxes.		A	
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.		A	
3406.00	Candles, tapers and the like.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3407.00	Modelling pastes, including 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).		A	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.		A	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.		A	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.		A	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.		A	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.		A	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:			
	-- Based on rubber	6%	B5	
	-- Based on plastics		A	
	-- Other	6%	B5	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3506.91	-- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber:  --- Based on rubber  --- Based on polymers of headings 39.01 to 39.13	6%	B5	
3506.99	-- Other		A	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		A	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations			A
Chapter 37	Photographic or cinematographic goods		A	
Chapter 38	Miscellaneous chemical products			
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	6%		
3801.10	- Artificial graphite		B5	
3801.20	- Colloidal or semi-colloidal graphite		A	
3801.30	- Carbonaceous pastes for electrodes and similar pastes for furnace linings		A	
3801.90	- Other		A	
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.		A	
3803.00	Tall oil, whether or not refined.		A	
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.		A	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude paracymentene; pine oil containing alpha-terpineol as the main constituent.		A	
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.		A	
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.10	- Insecticides		A	
3808.20	- Fungicides		A	
3808.30	- Herbicides, anti-sprouting products and plant-growth regulators		A	
3808.40	- Disinfectants		A	
3808.90	- Other	6%	B5	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	- With a basis of amylaceous substances	6%	B5	
	- Other:			
3809.91	-- Of a kind used in the textile or like industries		A	
3809.92	-- Of a kind used in the paper or like industries		A	
3809.93	-- Of a kind used in the leather or like industries		A	
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			
3810.10	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3810.90	- Other: -- Preparations of a kind used as cores or coatings for welding electrodes or rods -- Other	6%	A B5	
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils. - Anti-knock preparations:			
3811.11	-- Based on lead compounds		A	
3811.19	-- Other - Additives for lubricating oils:		A	
3811.21	-- Containing petroleum oils or oils obtained from bituminous minerals: --- Not set up for retail sale --- Set up for retail sale, in containers of a net weight not exceeding 1 Kg	6%	B5 A	
3811.29	-- Other: --- Not set up for retail sale --- Set up for retail sale, in containers of a net weight not exceeding 1 Kg	6%	B5 A	
3811.90	- Other		A	
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.10	- Prepared rubber accelerators	6%	B5	
3812.20	- Compound plasticisers for rubber or plastics		A	
3812.30	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	6%	B5	
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	6%	B5	
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.  - Supported catalysts:			
3815.11	-- With nickel or nickel compounds as the active substance		A	
3815.12	-- With precious metal or precious metal compounds as the active substance		A	
3815.19	-- Other	6%	B5	
3815.90	- Other	6%	B5	
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.  - Mortars  - Other	6%	B5  A	
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.		A	
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.		A	
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	6%	B5	
3820.00	Anti-freezing preparations and prepared de-icing fluids.	6%	B5	
3821.00	Prepared culture media for development of micro-organisms.		A	
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.		X	
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
3824.10	- Prepared binders for foundry moulds or cores		A	
3824.20	- Naphthenic acids, their water-insoluble salts and their esters		A	
3824.30	- Non-agglomerated metal carbides mixed together or with metallic binders		A	
3824.40	- Prepared additives for cements, mortars or concretes	6%	B5	
3824.50	- Non-refractory mortars and concretes		A	
3824.60	- Sorbitol other than that of subheading 2905.44		A	
	- Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
3824.71	-- Containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine		A	
3824.79	-- Other		A	
3824.90	- Other:			
	-- Compound hardeners for resins, varnishes and glues	6%	B5	
	-- Stencil correctors and other correcting fluids		A	
	-- Chlorinated paraffins	6%	B5	
	-- Preparations for the concentration of mineral ores		A	
	-- Base gum for the manufacture of chewing gum (chicle)		A	
	-- Mixtures essentially consisting of the following chemicals		A	
	-- Mixtures essentially consisting of N,N-dialkyl (methyl,ethyl, N-propyl or isopropyl)-2-aminoethanols or its protonated salts.		A	
	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.		A	
Chapter 39	Plastics and articles thereof			
39.01	Polymers of ethylene, in primary forms.			
3901.10	- Polyethylene having a specific gravity of less than 0.94:			
	-- High pressure (conventional)	6%	B5	
	-- Linear:			
	--- PEDE lineal kind Metalocen		A	
	--- Other	6%	B5	
	-- Other	6%	B5	
3901.20	- Polyethylene having a specific gravity of 0.94 or more		A	
3901.30	- Ethylene-vinyl acetate copolymers		A	
3901.90	- Other		A	
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene	6%	B5	
3902.20	- Polyisobutylene		A	
3902.30	- Propylene copolymers	6%	B5	
3902.90	- Other		A	
39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	-- Expansible	6%	B5	
3903.19	-- Other		A	
3903.20	- Styrene-acrylonitrile (SAN) copolymers		A	
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers		A	
3903.90	- Other		A	
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
	- Poly(vinyl acetate):			
3905.12	-- In aqueous dispersion		A	
3905.19	-- Other		A	
	- Vinyl acetate copolymers:			
3905.21	-- In aqueous dispersion		A	
3905.29	-- Other		A	
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups		A	
	- Other:			
3905.91	-- Copolymers		A	
3905.99	-- Other	6%	B5	
39.06	Acrylic polymers in primary forms.			
3906.10	- Poly(methyl methacrylate)		A	
3906.90	- Other	6%	B5	
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10	- Polyacetals		A	
3907.20	- Other polyethers		A	
3907.30	- Epoxide resins	6%	B5	
3907.40	- Polycarbonates		A	
3907.50	- Alkyd resins	6%	B5	
3907.60	- Poly(ethylene terephthalate)		A	
	- Other polyesters:			
3907.91	-- Unsaturated	6%	B5	
3907.99	-- Other		A	
39.08	Polyamides in primary forms.		A	
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	- Urea resins; thiourea resins:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Urea Resins:			
	--- In solid form	6%	B5	
	--- In liquid or paste	6%	B5	
	-- Thiourea resins		A	
3909.20	- Melamine resins	6%	B5	
3909.30	- Other amino-resins		A	
3909.40	- Phenolic resins		A	
3909.50	- Polyurethanes		A	
3910.00	Silicones in primary forms.		A	
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.		A	
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.		A	
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.		A	
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.		A	
39.15	Waste, parings and scrap, of plastics.		A	
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.		A	
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.		A	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.		A	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.10	- Of polymers of ethylene		A	
3920.20	- Of polymers of propylene:			
	-- Of a thickness not more than 0.10 mm	6%	B12	
	-- Of a thickness exceeding 0.10 mm		A	
3920.30	- Of polymers of styrene		A	
	- Of polymers of vinyl chloride:			
3920.43	-- Containing by weight not less than 6 % of plasticisers		A	
3920.49	-- Other		A	
	- Of acrylic polymers:			
3920.51	-- Of poly(methyl methacrylate)		A	
3920.59	-- Other		A	
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61	-- Of polycarbonates		A	
3920.62	-- Of poly(ethylene terephthalate)		A	
3920.63	-- Of unsaturated polyesters		A	
3920.69	-- Of other polyesters		A	
	- Of cellulose or its chemical derivatives:			
3920.71	-- Of regenerated cellulose		A	
3920.72	-- Of vulcanised fiber		A	
3920.73	-- Of cellulose acetate		A	
3920.79	-- Of other cellulose derivatives		A	
	- Of other plastics:			
3920.91	-- Of poly(vinyl butyral)		A	
3920.92	-- Of polyamides	6%	B12	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
3920.93	-- Of amino-resins		A	
3920.94	-- Of phenolic resins		A	
3920.99	-- Of other plastics		A	
39.21	Other plates, sheets, film, foil and strip, of plastics.		A	
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.		A	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.		A	
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.		A	
39.25	Builders' ware of plastics, not elsewhere specified or included.		A	
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.		A	
Chapter 40	Rubber and articles thereof			
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.		A	
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.		A	
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.		A	
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders or granules obtained therefrom.		A	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.		A	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.		A	
4007.00	Vulcanised rubber thread and cord.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.		A	
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).		A	
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.		A	
40.11	New pneumatic tyres, of rubber.			
4011.10	- Of a kind used on motor cars (including station wagons and racing cars)	6%	B5	
4011.20	- Of a kind used on buses or lorries	6%	B5	
4011.30	- Of a kind used on aircraft	6%	B5	
4011.40	- Of a kind used on motorcycles	6%	B5	
4011.50	- Of a kind used on bicycles	6%	B12	
	- Other, having a "herring-bone" or similar tread:			
4011.61	-- Of a kind used on agricultural or forestry vehicles and machines		A	
4011.62	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm		A	
4011.63	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm		A	
4011.69	-- Other		A	
	- Other:			
4011.92	-- Of a kind used on agricultural or forestry vehicles and machines	6%	B5	
4011.93	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	6%	B5	
4011.94	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	6%	B5	
4011.99	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	6%	B15	
40.13	Inner tubes, of rubber.		A	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.		A	
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.		A	
40.16	Other articles of vulcanised rubber other than hard rubber.		A	
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.		A	
Chapter 41	Raw hides or skins (other than furskins) and leather			
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20	- Whole hides and skins, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	6%	B10	
4101.50	- Whole hides and skins, of a weight exceeding 16 kg	6%	B10	
4101.90	- Other, including butts, bends and bellies		A	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.		A	
41.03	Other raw hides and skins (fresh or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4103.10	- Of goats or kids		A	
4103.20	- Of reptiles		A	
4103.30	- Of swine		A	
4103.90	- Other	6%	B10	
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	6%	B5	
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	6%	B5	
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	6%	B5	
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	- Whole hides and skins:			
4107.11	-- Full grains, unsplit		A	
4107.12	-- Grain splits	6%	B7	
4107.19	-- Other	6%	B7	
	- Other, including sides:			
4107.91	-- Full grains, unsplit		A	
4107.92	-- Grain splits	6%	B7	
4107.99	-- Other		A	
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.		A	
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.			
4113.10	- Of goats or kids		A	
4113.20	- Of swine	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4113.30	- Of reptiles		A	
4113.90	- Other		A	
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.		A	
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.		A	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	6%	B7	
Chapter 43	Furskins and artificial fur; manufactures thereof		A	
Chapter 44	Wood and articles of wood; wood charcoal			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.		A	
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.		A	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.		A	
44.04	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.		A	
4405.00	Wood wool; wood flour.		A	
44.06	Railway or tramway sleepers (cross-ties) of wood.		A	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10	- Coniferous		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4407.24	-- Virola, Mahogany ( <i>Swietenia</i> spp.), Imbuia and Balsa		A	
4407.25	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		A	
4407.26	-- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan		A	
4407.29	-- Other	6%	B10	
	- Other:			
4407.91	-- Of oak ( <i>Quercus</i> spp.)		A	
4407.92	-- Of beech ( <i>Fagus</i> spp.)		A	
4407.99	-- Other		A	
44.08	Sheets for veneering (including 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 not exceeding 6 mm.			
4408.10	- Coniferous:			
	-- Radiata pine	6%	B5	
	-- Other		A	
	- Of tropical wood specified in Subheading Note 1 to this Chapter:			
4408.31	-- Dark Red Meranti, Light Red Meranti and Meranti Bakau		A	
4408.39	-- Other		A	
4408.90	- Other:			
	-- Rauli ( <i>Nothofagus alpina</i> )		A	
	-- Tapa ( <i>Laureliopsis philipiana</i> )	6%	B5	
	-- Caihue ( <i>Nothofagus dombeyi</i> )		A	
	-- Poplar		A	
	-- Oak		A	
	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
44.09	Wood (including 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.		A	
44.10	Particle board and similar board (for example, oriented strand board and waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
	- Oriented strand board and waferboard, of wood:			
4410.21	-- Unworked or not further worked than sanded	6%	B10	
4410.29	-- Other		A	
	- Other, of wood:			
4410.31	-- Unworked or not further worked than sanded	6%	B10	
4410.32	-- Surface-covered with melamine-impregnated paper	6%	B10	
4410.33	-- Surface-covered with decorative laminates of plastics		A	
4410.39	-- Other	6%	B10	
4410.90	- Other		A	
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Fiberboard of a density exceeding 0.8 g/cm <sup>3</sup> :			
4411.11	-- Not mechanically worked or surface covered	6%	B5	
4411.19	-- Other	6%	B5	
	- Fibreboard of a density exceeding 0.5 g/cm <sup>3</sup> but not exceeding 0.8 g/cm <sup>3</sup> :			
4411.21	-- Not mechanically worked or surface covered	6%	B5	
4411.29	-- Other	6%	B5	
	- Fibreboard of a density exceeding 0.35 g/cm <sup>3</sup> but not exceeding 0.5 g/cm <sup>3</sup> :			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4411.31	-- Not mechanically worked or surface covered	6%	B5	
4411.39	-- Other	6%	B5	
	- Other:			
4411.91	-- Not mechanically worked or surface covered		A	
4411.99	-- Other		A	
44.12	Plywood, veneered panels and similar laminated wood.			
	- Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness:			
4412.13	-- With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.14	-- Other, with at least one outer ply of non-coniferous wood		X	
4412.19	-- Other:			
	--- Coniferous		R	4
	--- Other		X	
	- Other, with at least one outer ply of non-coniferous wood:			
4412.22	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.23	-- Other, containing at least one layer of particle board		A	
4412.29	-- Other		A	
	- Other:			
4412.92	-- With at least one ply of tropical wood specified in Subheading Note 1 to this Chapter		A	
4412.93	-- Other, containing at least one layer of particle board		A	
4412.99	-- Other:			
	--- Coniferous		X	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4413.00	Densified wood, in blocks, plates, strips or profile shapes.		A	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.		A	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.		A	
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.		A	
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.		A	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.		A	
4419.00	Tableware and kitchenware, of wood.	6%	B15	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.		A	
44.21	Other articles of wood.			
4421.10	- Clothes hangers		A	
4421.90	- Other:			
	-- Lollipop and icecream sticks		A	
	-- Matchsticks		A	
	-- Other	6%	B5	
Chapter 45	Cork and articles of cork		A	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork		A	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard		A	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard		A	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10	- In single sheets, whether or not folded		A	
	- Other:			
4901.91	-- Dictionaries and encyclopaedias, and serial instalments thereof		A	
4901.99	-- Other:			
	--- School books (primary, secondary, vocational and high schools):			
	---- For primary and secondary schools		A	
	---- For higher vocational and technical education		A	
	--- Academic and scientific-technical books		A	
	--- Literature in general:			
	---- Children's literature		A	
	---- Other		A	
	--- Documentation consigned to shipowners or their agents in connection with the passengers and/or cargo transported in their vessels		A	
	--- Other:			
	---- Technical manuals	6%	B5	
	---- Other		A	
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.		A	
4903.00	Children's picture, drawing or colouring books.		A	
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.		A	
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.		A	
4907.00	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; check forms; stock, share or bond certificates and similar documents of title.		A	
49.08	Transfers (decalcomanias).	6%	B5	
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.			
	- Printed or illustrated postcards	6%	B5	
	- Other		A	
4910.00	Calendars of any kind, printed, including calendar blocks.	6%	B5	
49.11	Other printed matter, including printed pictures and photographs.			
4911.10	- Trade advertising material, commercial catalogues and the like:			
	-- Commercial catalogues		A	
	-- Trade advertising material	6%	B5	
	-- Other		A	
	- Other:			
4911.91	-- Pictures, designs and photographs	6%	B5	
4911.99	-- Other		A	
Chapter 50	Silk			
5001.00	Silk-worm cocoons suitable for reeling.		A	
5002.00	Raw silk (not thrown).		X	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.		A	
5005.00	Yarn spun from silk waste, not put up for retail sale.		A	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.		A	
50.07	Woven fabrics of silk or of silk waste.		A	
Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric		A	
Chapter 52	Cotton		A	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn		A	
Chapter 54	Man-made filaments		A	
Chapter 55	Man-made staple fibres		A	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof		A	
Chapter 57	Carpets and other textile floor coverings		A	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery		A	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use		A	
Chapter 60	Knitted or crocheted fabrics		A	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted		A	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted		A	
Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles; rags		A	
Chapter 64	Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear 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.	6%	B7	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12	-- Ski-boots and snowboard boots:			
	--- Ski-boots		X	
	--- Snowboard boots	6%	B7	
6402.19	-- Other	6%	B7	
6402.20	- Footwear with upper straps or thongs assembled to the sole by means of plugs	6%	B7	
6402.30	- Other footwear, incorporating a protective metal toe-cap	6%	B7	
	- Other footwear:			
6402.91	-- Covering the ankle	6%	B7	
6402.99	-- Other	6%	B7	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12	-- Ski-boots, cross-country ski footwear and snowboard boots		X	
6403.19	-- Other		X	
6403.20	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	6%	B10	
6403.30	- Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	6%	B10	
6403.40	- Other footwear, incorporating a protective metal toe-cap	6%	B10	
	- Other footwear with outer soles of leather:			
6403.51	-- Covering the ankle	6%	B10	
6403.59	-- Other	6%	B10	
	- Other footwear:			
6403.91	-- Covering the ankle	6%	B10	
6403.99	-- Other	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	6%	B7	
64.05	Other footwear.		A	
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	6%	B7	
Chapter 65	Headgear and parts thereof		A	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof		A	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair		A	
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials			
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	6%	B5	
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	6%	B5	
6803.00	Worked slate and articles of slate or of agglomerated slate.	6%	B5	
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.10	- Millstones and grindstones for milling, grinding or pulping  - Other millstones, grindstones, grinding wheels and the like:	6%	B5	
6804.21	-- Of agglomerated synthetic or natural diamond		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6804.22	-- Of other agglomerated abrasives or of ceramics		A	
6804.23	-- Of natural stone		A	
6804.30	-Hand sharpening or polishing stones		A	
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10	- On a base of woven textile fabric only	6%	B5	
6805.20	- On a base of paper or paperboard only		A	
6805.30	- On a base of other materials		A	
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	6%	B5	
6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	6%	B5	
6806.90	- Other:			
	-- Articles of refractory fibres of aluminosilicate	6%	B5	
	-- Sheets containing vegetal fibres, in rolls	6%	B5	
	-- Other		A	
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	6%	B5	
6808.00	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.	6%	B5	
68.09	Articles of plaster or of compositions based on plaster.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6809.11	- Boards, sheets, panels, tiles and similar articles, not ornamented: -- Faced or reinforced with paper or paperboard only: --- Boards faced or reinforced with paper --- Other	6%	A B5	
6809.19	-- Other	6%	B5	
6809.90	- Other articles	6%	B5	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	6%	B5	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.10	- Corrugated sheets	6%	B5	
6811.20	- Other sheets, panels, tiles and similar articles		A	
6811.30	- Tubes, pipes and tube or pipe fittings	6%	B5	
6811.90	- Other articles	6%	B5	
68.12	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 (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	6%	B5	
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.10	- Brake linings and pads		A	
6813.90	- Other	6%	B5	
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10	- Non-electrical articles of graphite or other carbon	6%	B5	
6815.20	- Articles of peat - Other articles:	6%	B5	
6815.91	-- Containing magnesite, dolomite or chromite	6%	B5	
6815.99	-- Other: --- Of refractory materials, chemically agglomerated --- Other	6%	B5 A	
Chapter 69	Ceramic products			
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	6%	B10	
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr <sub>2</sub> O <sub>3</sub>	6%	B10	
6902.20	- Containing by weight, more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture or compound of these products	6%	B5	
6902.90	- Other	6%	B5	
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
6903.20	- Containing by weight more than 50 % of alumina (Al <sub>2</sub> O <sub>3</sub> ) or of a mixture or compound of alumina and of silica (SiO <sub>2</sub> )	6%	B10	
6903.90	- Other:			
	-- Retorts and crucibles	6%	B10	
	-- Other	6%	B5	
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	6%	B10	
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	6%	B10	
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	6%	B10	
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	6%	B10	
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	6%	B10	
69.09	Ceramic wares for laboratory, chemical or other technical uses; 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.			
	- Ceramic wares for laboratory, chemical or other technical uses:			
6909.11	-- Of porcelain or china	6%	B10	
6909.12	-- Articles having a hardness equivalent to 9 or more on the Mohs scale	6%	B10	
6909.19	-- Other	6%	B5	
6909.90	- Other	6%	B5	
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10	- Of porcelain or china	6%	B10	
6910.90	- Other:			
	-- Water closet pans		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Toilet tanks		A	
	-- Sinks, wash basin, wash basin pedestals	6%	B10	
	-- Baths	6%	B10	
	-- Other		A	
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10	- Tableware and kitchenware:			
	-- Of porcelain or china	6%	B10	
	-- Other		A	
6911.90	- Other	6%	B10	
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
	- Of stoneware	6%	B10	
	- Of common pottery	6%	B5	
	- Other	6%	B10	
69.13	Statuettes and other ornamental ceramic articles.			
6913.10	- Of porcelain or china	6%	B10	
6913.90	- Other		A	
69.14	Other ceramic articles.			
6914.10	- Of porcelain or china	6%	B10	
6914.90	- Other	6%	B5	
Chapter 70	Glass and glassware			
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	6%	B10	
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10	- Balls	6%	B10	
7002.20	- Rods	6%	B10	
	- Tubes:			
7002.31	-- Of fused quartz or other fused silica	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7002.32	-- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	6%	B10	
7002.39	-- Other	6%	B5	
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	6%	B10	
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	6%	B10	
7004.90	- Other glass	6%	B5	
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer  - Other non-wired glass:	6%	B10	
7005.21	-- Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	6%	B10	
7005.29	-- Other:  --- Float glass, of a thickness not exceeding 3.5 mm  --- Float glass, of a thickness exceeding 3.5 mm but not exceeding 4.5 mm  --- Float glass, of a thickness exceeding 4.5 mm  --- Other	6% 6% 6%	B10 B10 A B10	
7005.30	- Wired glass	6%	B10	
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
	- Toughened (tempered) safety glass:			
7007.11	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	6%	B5	
7007.19	-- Other	6%	B5	
	- Laminated safety glass:			
7007.21	-- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	6%	B5	
7007.29	-- Other	6%	B10	
7008.00	Multiple-walled insulating units of glass.	6%	B10	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	- Rear-view mirrors for vehicles	6%	B5	
	- Other:			
7009.91	-- Unframed:			
	--- With a reflecting area not exceeding 1000 cm <sup>2</sup>	6%	B10	
	--- With a reflecting area exceeding 1000 cm <sup>2</sup>		A	
7009.92	-- Framed	6%	B5	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10	- Ampoules	6%	B10	
7010.20	- Stoppers, lids and other closures	6%	B10	
7010.90	- Other:			
	-- Bottles for beverages, of a nominal capacity of more than 1 l	6%	B10	
	-- Bottles for beverages, of a nominal capacity of more than 0.33 l but not more than 1 l	6%	B10	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Bottles for beverages, of a nominal capacity of 0.15 l or more but not more than 0.33 l	6%	B10	
	-- Bottles for beverages, of a nominal capacity of not more than 0.15 l	6%	B10	
	-- Flasks		A	
	-- Other	6%	B10	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	6%	B10	
7012.00	Glass inner for vacuum flasks or for other vacuum vessels.	6%	B5	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			
7013.10	- Of glass-ceramics	6%	B10	
	- Drinking glasses other than of glass-ceramics:			
7013.21	-- Of lead crystal	6%	B10	
7013.29	-- Other:			
	--- Of toughened (tempered) glass	6%	B10	
	--- Other:			
	---- Gathered by hand, cut or otherwise decorated	6%	B10	
	---- Other	6%	B5	
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics:			
7013.31	-- Of lead crystal	6%	B10	
7013.32	-- Of glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	6%	B10	
7013.39	-- Other:			
	--- Of toughened (tempered) glass	6%	B10	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other glassware:			
7013.91	-- Of lead crystal	6%	B10	
7013.99	-- Other	6%	B5	
70.14.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	6%	B5	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	6%	B10	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	6%	B10	
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10	- Of fused quartz or other fused silica	6%	B5	
7017.20	- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0 °C to 300 °C	6%	B10	
7017.90	- Other	6%	B5	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares		A	
7018.20	- Glass microspheres not exceeding 1 mm in diameter	6%	B7	
7018.90	- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
	- Slivers, rovings, yarn and chopped strands:			
7019.11	-- Chopped strands, of a length of not more than 50 mm	6%	B10	
7019.12	-- Rovings	6%	B5	
7019.19	-- Other	6%	B10	
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			
7019.31	-- Mats	6%	B10	
7019.32	-- Thin sheets (voiles)	6%	B10	
7019.39	-- Other	6%	B5	
7019.40	- Woven fabrics of rovings	6%	B10	
	- Other woven fabrics:			
7019.51	-- Of a width not exceeding 30 cm	6%	B10	
7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m <sup>2</sup> , of filaments measuring per single yarn not more than 136 tex	6%	B10	
7019.59	-- Other	6%	B5	
7019.90	- Other	6%	B5	
7020.00	Other articles of glass.	6%	B5	
Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.		A	
71.02	Diamonds, whether or not worked, but not mounted or set.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.		A	
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.		A	
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.		A	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.		A	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.		A	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.		A	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.		A	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.		A	
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.		A	
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.		A	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.  - Of precious metal whether or not plated or clad with precious metal:			
7113.11	-- Of silver, whether or not plated or clad with other precious metal	6%	B10	
7113.19	-- Of other precious metal, whether or not plated or clad with precious metal		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7113.20	- Of base metal clad with precious metal		A	
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.  - Of precious metal whether or not plated or clad with precious metal:			
7114.11	-- Of silver, whether or not plated or clad with other precious metal	6%	B10	
7114.19	-- Of other precious metal, whether or not plated or clad with precious metal		A	
7114.20	- Of base metal clad with precious metal		A	
71.15	Other articles of precious metal or of metal clad with precious metal.		A	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10	- Of natural or cultured pearls		A	
7116.20	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	6%	B10	
71.17	Imitation jewellery.  - Of base metal, whether or not plated with precious metal:			
7117.11	-- Cuff-links and studs		A	
7117.19	-- Other		A	
7117.90	- Other	6%	B10	
71.18	Coin.		A	
Chapter 72	Iron and steel			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	6%	B5	
72.02	Ferro-alloys.  - Ferro-manganese:			
7202.11	-- Containing by weight more than 2 % of carbon	6%	B5	
7202.19	-- Other  - Ferro-silicon:	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7202.21	-- Containing by weight more than 55 % of silicon	6%	B5	
7202.29	-- Other	6%	B5	
7202.30	- Ferro-silico-manganese - Ferro-chromium:	6%	B5	
7202.41	-- Containing by weight more than 4 % of carbon	6%	B5	
7202.49	-- Other	6%	B5	
7202.50	- Ferro-silico-chromium	6%	B5	
7202.60	- Ferro-nickel	6%	B5	
7202.70	- Ferro-molybdenum		A	
7202.80	- Ferro-tungsten and ferro-silico-tungsten - Other:	6%	B5	
7202.91	-- Ferro-titanium and ferro-silico-titanium		A	
7202.92	-- Ferro-vanadium	6%	B5	
7202.93	-- Ferro-niobium	6%	B5	
7202.99	-- Other	6%	B5	
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	6%	B5	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	- Waste and scrap of cast iron - Waste and scrap of alloy steel:	6%	B5	
7204.21	-- Of stainless steel		A	
7204.29	-- Other	6%	B5	
7204.30	- Waste and scrap of tinned iron or steel - Other waste and scrap:	6%	B5	
7204.41	-- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7204.49	-- Other		A	
7204.50	- Remelting scrap ingots	6%	B5	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	6%	B5	
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	6%	B5	
72.07	Semi-finished products of iron or non-alloy steel.	6%	B5	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
7208.10	- In coils, not further worked than hot-rolled, with patterns in relief  - Other, in coils, not further worked than hot-rolled, pickled:	6%	B10	
7208.25	-- Of a thickness of 4.75 mm or more	6%	B12	
7208.26	-- Of a thickness of 3 mm or more but less than 4.75 mm	6%	B12	
7208.27	-- Of a thickness of less than 3 mm  - Other, in coils, not further worked than hot-rolled:	6%	B12	
7208.36	-- Of a thickness exceeding 10 mm	6%	B12	
7208.37	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	6%	B12	
7208.38	-- Of a thickness of 3 mm or more but less than 4.75 mm	6%	B12	
7208.39	-- Of a thickness of less than 3 mm	6%	B12	
7208.40	- Not in coils, not further worked than hot-rolled, with patterns in relief  - Other, not in coils, not further worked than hot-rolled:	6%	B5	
7208.51	-- Of a thickness exceeding 10 mm		A	
7208.52	-- Of a thickness of 4.75 mm or more but not exceeding 10 mm	6%	B12	
7208.53	-- Of a thickness of 3 mm or more but less than 4.75 mm	6%	B12	
7208.54	-- Of a thickness of less than 3 mm	6%	B12	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7208.90	- Other	6%	B12	
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.  - In coils, not further worked than cold-rolled (cold-reduced):			
7209.15	-- Of a thickness of 3 mm or more	6%	B10	
7209.16	-- Of a thickness exceeding 1 mm but less than 3 mm	6%	B12	
7209.17	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	6%	B12	
7209.18	-- Of a thickness of less than 0.5 mm  - Not in coils, not further worked than cold-rolled (cold-reduced):	6%	B12	
7209.25	-- Of a thickness of 3 mm or more	6%	B10	
7209.26	-- Of a thickness exceeding 1 mm but less than 3 mm	6%	B12	
7209.27	-- Of a thickness of 0.5 mm or more but not exceeding 1 mm	6%	B12	
7209.28	-- Of a thickness of less than 0.5 mm	6%	B12	
7209.90	- Other	6%	B12	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.  - Plated or coated with tin:			
7210.11	-- Of a thickness of 0.5 mm or more	6%	B10	
7210.12	-- Of a thickness of less than 0.5 mm	6%	B12	
7210.20	- Plated or coated with lead, including terne-plate		A	
7210.30	- Electrolytically plated or coated with zinc  - Otherwise plated or coated with zinc:		A	
7210.41	-- Corrugated		A	
7210.49	-- Other	6%	B5	
7210.50	- Plated or coated with chromium oxides or with chromium and chromium oxides		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Plated or coated with aluminium:			
7210.61	-- Plated or coated with aluminium-zinc alloys	6%	B12	
7210.69	-- Other		A	
7210.70	- Painted, varnished or coated with plastics	6%	B5	
7210.90	- Other		A	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.		A	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.		A	
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10	- Containing indentations, ribs, grooves or other deformations produced during the rolling process		A	
7213.20	- Other, of free-cutting steel		A	
	- Other:			
7213.91	-- Of circular cross-section measuring less than 14 mm in diameter	6%	B12	
7213.99	-- Other	6%	B12	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			
7214.10	- Forged		A	
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling		A	
7214.30	- Other, of free-cutting steel		A	
	- Other:			
7214.91	-- Of rectangular (other than square) cross-section		A	
7214.99	-- Other	6%	B12	
72.15	Other bars and rods of iron or non-alloy steel.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
72.16	Angles, shapes and sections of iron or non-alloy steel.		A	
72.17	Wire of iron or non-alloy steel.		A	
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	6%	B5	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	6%	B5	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	6%	B5	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	6%	B5	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	6%	B5	
7223.00	Wire of stainless steel.	6%	B5	
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	6%	B5	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.		A	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.		A	
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	6%	B5	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10	- Bars and rods, of high speed steel	6%	B5	
7228.20	- Bars and rods, of silico-manganese steel	6%	B5	
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	6%	B12	
7228.40	- Other bars and rods, not further worked than forged	6%	B5	
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished	6%	B5	
7228.60	- Other bars and rods	6%	B5	
7228.70	- Angles, shapes and sections	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7228.80	- Hollow drill bars and rods	6%	B5	
72.29	Wire of other alloy steel.			
7229.10	- Of high speed steel	6%	B5	
7229.20	- Of silico-manganese steel	6%	B5	
7229.90	- Other		A	
Chapter 73	Articles of iron or steel			
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.		A	
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.		A	
7303.00	Tubes, pipes and hollow profiles, of cast iron.		A	
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.		A	
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.		A	
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.		A	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
	- Cast fittings:			
7307.11	-- Of non-malleable cast iron	6%	B5	
7307.19	-- Other		A	
	- Other, of stainless steel:			
7307.21	-- Flanges	6%	B5	
7307.22	-- Threaded elbows, bends and sleeves	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7307.23	-- Butt welding fittings	6%	B5	
7307.29	-- Other	6%	B5	
	- Other:			
7307.91	-- Flanges	6%	B5	
7307.92	-- Threaded elbows, bends and sleeves	6%	B5	
7307.93	-- Butt welding fittings	6%	B5	
7307.99	-- Other	6%	B5	
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structure, of iron or steel.			
7308.10	- Bridges and bridge-sections		A	
7308.20	- Towers and lattice masts		A	
7308.30	- Doors, windows and their frames and thresholds for doors	6%	B5	
7308.40	- Equipment for scaffolding, shuttering, propping or pitpropping		A	
7308.90	- Other		A	
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		A	
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.10	- Of a capacity of 50 l or more:			
	-- Casks, drums and cans		A	
	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Of a capacity of less than 50 l:			
7310.21	-- Cans which are to be closed by soldering or crimping		A	
7310.29	-- Other:			
	--- Casks, drums and cans		A	
	--- Other	6%	B5	
7311.00	Containers for compressed or liquefied gas, of iron or steel.		A	
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10	- Stranded wire, ropes and cables:			
	-- Of circular cross-section wire of a diameter of 1 mm but not exceeding 80 mm		A	
	-- Other	6%	B5	
7312.90	- Other		A	
7313.00	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.		A	
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
	- Woven cloth:			
7314.12	-- Endless bands for machinery, of stainless steel		A	
7314.13	-- Other endless bands for machinery		A	
7314.14	-- Other woven cloth, of stainless steel	6%	B5	
7314.19	-- Other	6%	B5	
7314.20	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 mm or more		A	
	- Other grill, netting and fencing, welded at the intersection:			
7314.31	-- Plated or coated with zinc		A	
7314.39	-- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other cloth, grill, netting and fencing:			
7314.41	-- Plated or coated with zinc		A	
7314.42	-- Coated with plastics		A	
7314.49	-- Other		A	
7314.50	- Expanded metal		A	
73.15	Chain and parts thereof, of iron or steel.	6%	B5	
	- Articulated link chain and parts thereof:			
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	6%	B5	
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads or other material, but excluding such articles with heads of copper.			
	- Nails and tacks		A	
	- Other	6%	B5	
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
	- Threaded articles:			
7318.11	-- Coach screws		A	
7318.12	-- Other wood screws		A	
7318.13	-- Screw hooks and screw rings	6%	B5	
7318.14	-- Self-tapping screws		A	
7318.15	-- Other screws and bolts, whether or not with their nuts or washers		A	
7318.16	-- Nuts	6%	B5	
7318.19	-- Other	6%	B5	
	- Non-threaded articles:			
7318.21	-- Spring washers and other lock washers	6%	B5	
7318.22	-- Other washers	6%	B5	
7318.23	-- Rivets	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7318.24	-- Cotters and cotter-pins	6%	B5	
7318.29	-- Other	6%	B5	
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	6%	B5	
73.20	Springs and leaves for springs, of iron or steel.	6%	B5	
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	- Cooking appliances and plate warmers:			
7321.11	-- For gas fuel or for both gas and other fuels:			
	--- Cookers (except for portable ones)		A	
	--- Stoves (except for portable ones)	6%	B5	
	--- Other		A	
7321.12	-- For liquid fuel:			
	--- Cookers		A	
	--- Other	6%	B5	
7321.13	-- For solid fuel		B5	
	- Other appliances:			
7321.81	-- For gas fuel or for both gas and other fuels		A	
7321.82	-- For liquid fuel	6%	B5	
7321.83	-- For solid fuel		A	
7321.90	- Parts:			
	-- Cooking chambers, even if not assembled, for stoves or cookers (except for portable ones)		A	
	-- Stove tops with or without controllers, with or without furnace burners for stoves or cookers (except for portable ones)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Assembled stove or cooker (except for portable ones) doors, that include more than one of the following: inner walls, outer walls, windows, insulation		A	
	-- Other	6%	B5	
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	6%	B5	
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	6%	B5	
	- Other:			
7323.91	-- Of cast iron, not enamelled	6%	B5	
7323.92	-- Of cast iron, enamelled	6%	B5	
7323.93	-- Of stainless steel		A	
7323.94	-- Of iron (other than cast iron) or steel, enamelled	6%	B5	
7323.99	-- Other		A	
73.24	Sanitary ware and parts thereof, of iron or steel.	6%	B5	
73.25	Other cast articles of iron or steel.			
7325.10	- Of non-malleable cast iron		A	
	- Other:			
7325.91	-- Grinding balls and similar articles for mills		A	
7325.99	-- Other	6%	B5	
73.26	Other articles of iron or steel.			
	- Forged or stamped, but not further worked:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7326.11	-- Grinding balls and similar articles for mills: --- For grinding of ores --- Other	6%	A B5	
7326.19	-- Other	6%	B5	
7326.20	- Articles of iron or steel wire	6%	B5	
7326.90	- Other		A	
Chapter 74	Copper and articles thereof			
74.01	Copper mattes; cement copper (precipitated copper).		A	
7402.00	Unrefined copper; copper anodes for electrolytic refining.		A	
74.03	Refined copper and copper alloys, unwrought. - Refined copper:			
7403.11	-- Cathodes and sections of cathodes	6%	B10	
7403.12	-- Wire-bars		A	
7403.13	-- Billets	6%	B10	
7403.19	-- Other	6%	B10	
	- Copper alloys:			
7403.21	-- Copper-zinc base alloys (brass)		A	
7403.22	-- Copper-tin base alloys (bronze)		A	
7403.23	-- Copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)		A	
7404.00	Copper waste and scrap.		A	
7405.00	Master alloys of copper.		A	
74.06	Copper powders and flakes.		A	
74.07	Copper bars, rods and profiles.		A	
74.08	Copper wire. - Of refined copper:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7408.11	-- Of which the maximum cross-sectional dimension exceeds 6 mm:  --- Of a cross-sectional dimension not exceeding 9.5 mm  --- Other	6%	A  B5	
7408.19	-- Other  - Of copper alloys:		A	
7408.21	-- Of copper-zinc base alloys (brass):  --- Of a maximum cross-sectional dimension exceeding 6 mm  --- Other	6%	A  B5	
7408.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7408.29	-- Other:  --- Of which the maximum cross-sectional dimension exceeds 6 mm:  --- Other	6%	A  B5	
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.		A	
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.		A	
74.11	Copper tubes and pipes.			
7411.10	- Of refined copper  - Of copper alloys:		A	
7411.21	-- Of copper-zinc base alloys (brass)	6%	B5	
7411.22	-- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)		A	
7411.29	-- Other		A	
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	6%	B5	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
74.14	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.		A	
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	- Nails and tacks, drawing pins, staples and similar articles  - Other articles, not-threaded:		A	
7415.21	-- Washers (including spring washers)	6%	B5	
7415.29	-- Other  - Other threaded articles:		A	
7415.33	-- Screws; bolts and nuts		A	
7415.39	-- Other		A	
7416.00	Copper springs.		A	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.		A	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	6%	B5	
74.19	Other articles of copper.			
7419.10	- Chain and parts thereof  - Other:	6%	B5	
7419.91	-- Cast, moulded, stamped or forged, but not further worked	6%	B5	
7419.99	-- Other:  --- Planchets  --- Other	6%	A B5	
Chapter 75	Nickel and articles thereof		A	
Chapter 76	Aluminium and articles thereof			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
76.01	Unwrought aluminium.		A	
7602.00	Aluminium waste and scrap.		A	
76.03	Aluminium powders and flakes.		A	
76.04	Aluminium bars, rods and profiles.		X	
76.05	Aluminium wire.	6%	B5	
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm. - Rectangular (including square) :			
7606.11	-- Of aluminium, not alloyed	6%	B5	
7606.12	-- Of aluminium alloys - Other:	6%	B5	
7606.91	-- Of aluminium, not alloyed	6%	B5	
7606.92	-- Of aluminium alloys		A	
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm. - Not backed:			
7607.11	-- Rolled but not further worked	6%	B5	
7607.19	-- Other		A	
7607.20	- Backed		A	
76.08	Aluminium tubes and pipes.		X	
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	6%	B5	
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.		X	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	6%	B5	
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.		A	
7613.00	Aluminium containers for compressed or liquefied gas.	6%	B5	
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	6%	B5	
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.  - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.11	-- Pot scourers and scouring or polishing pads, gloves and the like	6%	B5	
7615.19	-- Other		A	
7615.20	- Sanitary ware and parts thereof	6%	B5	
76.16	Other articles of aluminium.			
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles  - Other:	6%	B5	
7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	6%	B5	
7616.99	-- Other:  --- Disks for the manufacture of collapsible tubes	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	--- Other		A	
Chapter 78	Lead and articles thereof		A	
Chapter 79	Zinc and articles thereof		A	
Chapter 80	Tin and articles thereof		A	
Chapter 81	Other base metals; cermets; articles thereof		A	
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal			
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	6%	B5	
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	6%	B5	
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	6%	B5	
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	6%	B5	
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	6%	B5	
8206.00	Tools of two or more of headings 82.02 to 82.05, put up in sets for retail sale.	6%	B5	
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.  - Rock drilling or earth boring tools:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8207.13	-- With working part of cermets:			
	--- Drill bits		A	
	--- Crowns	6%	B5	
	--- Augers	6%	B5	
	--- Other		A	
8207.19	-- Other, including parts:			
	--- Drills		A	
	--- Crowns	6%	B5	
	--- Augers		A	
	- Other		A	
8207.20	- Dies for drawing or extruding metal		A	
8207.30	- Tools for pressing, stamping or punching	6%	B5	
8207.40	- Tools for tapping or threading	6%	B5	
8207.50	- Tools for drilling, other than for rock drilling	6%	B5	
8207.60	- Tools for boring or broaching		A	
8207.70	- Tools for milling		A	
8207.80	- Tools for turning	6%	B5	
8207.90	- Other interchangeable tools	6%	B5	
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	- For metal working	6%	B5	
8208.20	- For wood working		A	
8208.30	- For kitchen appliances or for machines used by the food industry	6%	B5	
8208.40	- For agricultural, horticultural or forestry machines	6%	B5	
8208.90	- Other	6%	B5	
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	6%	B5	
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	6%	B5	
82.12	Razors and razor blades (including razor blade blanks in strips).	6%	B5	
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	6%	B5	
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	6%	B5	
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	6%	B5	
Chapter 83	Miscellaneous articles of base metal			
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	6%	B5	
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mounting of base metal; automatic door closers of base metal.			
8302.10	- Hinges	6%	B5	
8302.20	- Castors	6%	B5	
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles	6%	B5	
	- Other mountings, fittings and similar articles:			
8302.41	-- Suitable for buildings		A	
8302.42	-- Other, suitable for furniture:			
	--- hilts, knobs	6%	B5	
	--- handles		A	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8302.49	-- Other	6%	B5	
8302.50	- Hat-racks, hat-pegs, brackets and similar fixtures	6%	B5	
8302.60	- Automatic door closers	6%	B5	
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.		A	
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	6%	B5	
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	6%	B5	
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10	- Bells, gongs and the like - Statuettes and other ornaments:	6%	B5	
8306.21	-- Plated with precious metal	6%	B5	
8306.29	-- Other		A	
8306.30	- Photograph, picture or similar frames; mirrors	6%	B5	
83.07	Flexible tubing of base metal, with or without fittings.	6%	B5	
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other madeup articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	6%	B5	
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8309.10	- Crown corks		A	
8309.90	- Other:			
	-- Capsules for bottles		A	
	-- Threaded bungs	6%	B5	
	-- Other		A	
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	6%	B5	
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
8311.10	- Coated electrodes of base metal, for electric arc-welding:			
	-- Welding electrodes cored with iron or steel and coated with refractory material		A	
	-- Other	6%	B5	
8311.20	- Cored wire of base metal, for electric arc-welding	6%	B5	
8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	6%	B5	
8311.90	- Other, including parts	6%	B5	
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof		A	
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles		A	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.		A	
86.02	Other rail locomotives; locomotive tenders.		A	
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.		A	
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).		A	
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).		A	
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10	- Tank wagons and the like	6%	B5	
8606.20	- Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	6%	B5	
8606.30	- Self-discharging vans and wagons, other than those of subheading 8606.10 or 8606.20	6%	B5	
	- Other:			
8606.91	-- Covered and closed	6%	B5	
8606.92	-- Open, with non-removable sides of a height exceeding 60 cm	6%	B5	
8606.99	-- Other		A	
86.07	Parts of railway or tramway locomotives or rolling-stock.		A	
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.		A	
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof			
87.01	Tractors (other than tractors of heading 87.09).		A	
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	-- With a seating capacity of 10 or more seats but not exceeding 15 seats including the driver:		A	
	-- Other:			
	--- Of a cylinder capacity exceeding 2500 cc		A	
	--- Other	6%	B5	
8702.90	- Other		A	
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.		A	
87.04	Motor vehicles for the transport of goods		A	
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).		A	
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
	- For vehicles of heading 87.03		A	
	- For vehicles used in transporting goods		A	
	- Other	6%	B5	
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			
8707.10	- For the vehicles of heading 87.03		A	
8707.90	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- For the vehicles of heading 87.02:		A	
	-- Other:			
	--- For vehicles used in transporting goods of a net load capacity of 500 kilos or more but not exceeding 2000 kilos	6%	B5	
	--- For vehicles used in transporting goods of a net load capacity exceeding 2000 kilos	6%	B5	
	--- Other		A	
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10	- Bumpers and parts thereof	6%	B5	
	- Other parts and accessories of bodies (including cabs):			
8708.21	-- Safety seat belts	6%	B5	
8708.29	-- Other:			
	--- Die-cast parts for bodies	6%	B5	
	--- Airbag safety systems	6%	B5	
	--- Door joints	6%	B5	
	--- Airbags used in motor cars	6%	B5	
	--- Engine hood	6%	B5	
	--- Mudguards	6%	B5	
	--- Head grids	6%	B5	
	--- Other		A	
	- Brakes and servo-brakes and parts thereof:			
8708.31	-- Mounted brake linings	6%	B5	
8708.39	-- Other	6%	B5	
8708.40	- Gear boxes:			
	-- For vehicles of heading 87.01	6%	B5	
	-- For vehicles of heading 87.02	6%	B5	
	-- For vehicles of heading 87.03		A	
	-- For vehicles of heading 87.04	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Other	6%	B5	
8708.50	- Drive-axles with differential, whether or not provided with other transmission components	6%	B5	
8708.60	- Non-driving axles and parts thereof	6%	B5	
8708.70	- Road wheels and parts and accessories thereof	6%	B5	
8708.80	- Suspension shock-absorbers:			
	-- Cartridges for suspension shock-absorbers (McPherson)	6%	B5	
	-- Other:			
	--- For vehicles of heading 87.01		A	
	--- For vehicles of heading 87.02	6%	B5	
	--- For vehicles of heading 87.03	6%	B5	
	--- For vehicles of heading 87.04	6%	B5	
	--- Other	6%	B5	
	- Other parts and accessories:			
8708.91	-- Radiators	6%	B5	
8708.92	-- Silencers and exhaust pipes	6%	B5	
8708.93	-- Clutches and parts thereof	6%	B5	
8708.94	-- Steering wheels, steering columns and steering boxes	6%	B5	
8708.99	-- Other:			
	--- Vibration control devices that include rubber parts	6%	B5	
	--- Double flanged wheel axles incorporating ball bearings	6%	B5	
	--- Steering semi-axles and axles	6%	B5	
	--- Other parts of steering semi-axles and axles	6%	B5	
	--- Suspension system parts	6%	B5	
	--- Steering system parts	6%	B5	
	--- Other		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
87.09	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; parts of the foregoing vehicles.	6%	B5	
8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.		A	
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc		A	
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc		A	
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc		A	
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc		A	
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc		A	
8711.90	- Other	6%	B5	
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.		A	
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.		A	
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.			
	- Of motorcycles (including mopeds):			
8714.11	-- Saddles		A	
8714.19	-- Other		A	
8714.20	- Of carriages for disabled persons		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	- Other:			
8714.91	-- Frames and forks, and parts thereof	6%	B5	
8714.92	-- Wheel rims and spokes		A	
8714.93	-- Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels		A	
8714.94	-- Brakes, including coaster braking hubs and hub brakes, and parts thereof		A	
8714.95	-- Saddles		A	
8714.96	-- Pedals and crank-gear, and parts thereof		A	
8714.99	-- Other		A	
8715.00	Baby carriages and parts thereof.		A	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	- Trailers and semi-trailers of the caravan type, for housing or camping	6%	B5	
8716.20	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	6%	B5	
	- Other trailers and semi-trailers for the transport of goods:			
8716.31	-- Tanker trailers and tanker semi-trailers		A	
8716.39	-- Other:			
	--- Refrigerated semi-trailers	6%	B5	
	--- Other		A	
8716.40	- Other trailers and semi-trailers		A	
8716.80	- Other vehicles:			
	-- Supermarket and shopping carts		A	
	-- Other	6%	B5	
8716.90	- Parts		A	
Chapter 88	Aircraft, spacecraft, and parts thereof		A	
Chapter 89	Ships, boats and floating structures			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
	-- Of a gross tonnage exceeding 3,500 tons and/or of a length of 120 m or more		A	
	-- Other	6%	B5	
8901.20	- Tankers:			
	-- Of a gross tonnage exceeding 3,500 tons and/or of a length of 120 m or more:		A	
	-- Other	6%	B5	
8901.30	- Refrigerated vessels, other than those of subheading 8901.20		A	
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods		A	
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
	- Fishing vessels:			
	-- With a cargo hold not exceeding 500 tons	6%	B5	
	-- With a cargo hold exceeding 500 tons but not exceeding 1000 tons		A	
	-- Other		A	
	- Other:		A	
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	- Inflatable	6%	B5	
	- Other:			
8903.91	-- Sailboats, with or without auxiliary motor		A	
8903.92	-- Motorboats, other than outboard motorboats		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
8903.99	-- Other:			
	--- Jet skis	6%	B5	
	--- Other		A	
8904.00	Tugs and pusher craft.		A	
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10	- Dredgers	6%	B5	
8905.20	- Floating or submersible drilling or production platforms		A	
8905.90	- Other	6%	B5	
89.06	Other vessels, including warships and lifeboats other than rowing boats.		A	
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	- Inflatable rafts	6%	B5	
8907.90	- Other		A	
8908.00	Vessels and other floating structures for breaking up.	6%	B5	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof			
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.		A	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.		A	
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
90.04	Spectacles, goggles and the like, corrective, protective or other.		A	
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.		A	
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.		A	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.		A	
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.		A	
90.09	Photocopying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.		A	
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials), not specified or included elsewhere in this Chapter; negatoscopes; projection screens.		A	
90.11	Compound optical microscopes, including those for photomicrography, cinemaphotomicrography or microprojection.		A	
90.12	Microscopes other than optical microscopes; diffraction apparatus.		A	
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.		A	
90.14	Direction finding compasses; other navigational instruments and appliances.		A	
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.		A	
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.		A	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.		A	
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.		A	
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.		A	
	- Breathing appliances:			
	-- Autonomous		A	
	-- With external compressed air supply source		A	
	-- Other	6%	B5	
	- Gas masks		A	
	- Parts	6%	B5	
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.		A	
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.		A	
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).		A	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.		A	
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10	- For measuring or checking the flow or level of liquids	6%	B5	
9026.20	- For measuring or checking pressure		A	
9026.80	- Other instruments or apparatus		A	
9026.90	- Parts and accessories		A	
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); 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 (including exposure meters); microtomes.			
9027.10	- Gas or smoke analysis apparatus	6%	B5	
9027.20	- Chromatographs and electrophoresis instruments		A	
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)		A	
9027.40	- Exposure meters		A	
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR)		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9027.80	- Other instruments and apparatus		A	
9027.90	- Microtomes; parts and accessories		A	
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	- Gas meters:			
	-- Liquefied gas meters		A	
	-- Natural Gas meters		A	
	-- Others	6%	B5	
9028.20	- Liquid meters		A	
9028.30	- Electricity meters:			
	-- Single-phase	6%	B5	
	-- Others		A	
9028.90	- Parts and accessories	6%	B5	
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like		A	
9029.20	- Speed indicators and tachometers; stroboscopes	6%	B5	
9029.90	- Parts and accessories		A	
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.		A	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.		A	
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	- Thermostats	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9032.20	- Manostats		A	
	- Other instruments and apparatus:			
9032.81	-- Hydraulic or pneumatic		A	
9032.89	-- Other:			
	--- Intended for the manufacturing of machines and apparatus, excluding those used to determine the composition of solutions used for sterilization and cleaning by manufacturers of food or beverages or by hospitals		A	
	--- Others	6%	B5	
9032.90	- Parts and accessories		A	
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.		A	
Chapter 91	Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.		A	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.		A	
91.03	Clocks with watch movements, excluding clocks of heading 91.04.		A	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	6%	B5	
91.05	Other clocks.		A	
91.06	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 (for example, time-registers, time-recorders).		A	
9107.00	Time switches with clock or watch movement or with synchronous motor.		A	
91.08	Watch movements, complete and assembled.		A	
91.09	Clock movements, complete and assembled.		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.		A	
91.11	Watch cases and parts thereof.		A	
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.		A	
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.		A	
91.14	Other clock or watch parts.		A	
Chapter 92	Musical instruments; parts and accessories of such articles		A	
Chapter 93	Arms and ammunition; parts and accessories thereof		A	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10	- Seats of a kind used for aircraft		A	
9401.20	- Seats of a kind used for motor vehicles	6%	B5	
9401.30	- Swivel seats with variable height adjustment		A	
9401.40	- Seats other than garden seats or camping equipment, convertible into beds		A	
9401.50	- Seats of cane, osier, bamboo or similar materials		A	
	- Other seats, with wooden frames:			
9401.61	-- Upholstered:			
	--- Chairs	6%	B5	
	--- Arm-chairs		A	
	--- Sofas		A	
	--- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9401.69	-- Other:			
	--- Chairs		A	
	--- Arm-chairs		A	
	--- Sofas		A	
	--- Other	6%	B5	
	- Other seats, with metal frames:			
9401.71	-- Upholstered:			
	--- Chairs		A	
	--- Arm-chairs		A	
	--- Sofas		A	
	--- Other	6%	B5	
9401.79	-- Other:		A	
9401.80	- Other seats		A	
9401.90	- Parts:			
	-- Of seats with wooden frame	6%	B7	
	-- Other	6%	B5	
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.		A	
94.03	Other furniture and parts thereof.			
9403.10	- Metal furniture of a kind used in offices	6%	B5	
9403.20	- Other metal furniture	6%	B5	
9403.30	- Wooden furniture of a kind used in offices	6%	B5	
9403.40	- Wooden furniture of a kind used in the kitchen	6%	B5	
9403.50	- Wooden furniture of a kind used in the bedroom:			
	-- Beds		A	
	-- Night tables		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
	-- Chests of drawers		A	
	-- Wardrobes	6%	B5	
	-- Other	6%	B5	
9403.60	- Other wooden furniture:			
	-- Dining-room tables		A	
	-- Display cabinets	6%	B5	
	-- Cupboards, bookshelves and the like		A	
	-- Other	6%	B5	
9403.70	- Furniture of plastics	6%	B5	
9403.80	- Furniture of other materials, including cane, osier, bamboo or similar materials	6%	B5	
9403.90	- Parts:			
	-- Desk covers	6%	B5	
	-- Bed headboards		A	
	-- Other	6%	B5	
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.		A	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:			
	-- Of plastics		A	
	-- Of ceramic materials		A	
	-- Of glass		A	
	-- Other	6%	B5	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9405.20	- Electric table, desk, bedside or floor-standing lamps: -- Of plastics -- Other	6%	B5 A	
9405.30	- Lighting sets of a kind used for Christmas trees		A	
9405.40	- Other electric lamps and lighting fittings		A	
9405.50	- Non-electrical lamps and lighting fittings		A	
9405.60	- Illuminated signs, illuminated name-plates and the like - Parts:		A	
9405.91	-- Of glass		A	
9405.92	-- Of plastics		A	
9405.99	-- Other	6%	B5	
94.06	Prefabricated buildings.		A	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof			
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	6%	B5	
95.02	Dolls representing only human beings.			
9502.10	- Dolls, whether or not dressed: -- Dolls with mechanisms, both manual and mechanical -- Other	6%	A B5	
9502.91	- Parts and accessories: -- Garments and accessories therefor, footwear and headgear		A	
9502.99	-- Other		A	
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10	- Electric trains, including tracks, signals and other accessories therefor		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9503.20	- Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.10	6%	B5	
9503.30	- Other construction sets and constructional toys	6%	B5	
	- Toys representing animals or non-human creatures:			
9503.41	-- Stuffed		A	
9503.49	-- Other:			
	--- Of plastics	6%	B5	
	--- Other		A	
9503.50	- Toy musical instruments and apparatus	6%	B5	
9503.60	- Puzzles		A	
9503.70	- Other toys, put up in sets or outfits		A	
9503.80	- Other toys and models, incorporating a motor:			
	-- Of plastics	6%	B5	
	-- Other		A	
9503.90	- Other	6%	B5	
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10	- Video games of a kind used with a television receiver	6%	B5	
9504.20	- Articles and accessories for billiards:			
	-- Billiard tables (with or without legs)		A	
	-- Accessories	6%	B5	
9504.30	- Other games operated by coins, banknotes (paper currency), discs or other similar articles, other than bowling alley equipment	6%	B5	
9504.40	- Playing cards		A	
9504.90	- Other	6%	B5	
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9505.10	- Articles for Christmas festivities		A	
9505.90	- Other	6%	B5	
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
	- Snow-skis and other snow-ski equipment:			
9506.11	-- Skis		A	
9506.12	-- Ski-fastenings (ski-bindings)		A	
9506.19	-- Other		A	
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21	-- Sailboards		A	
9506.29	-- Other		A	
	- Golf clubs and other golf equipment:			
9506.31	-- Clubs, complete	6%	B5	
9506.32	-- Balls	6%	B5	
9506.39	-- Other		A	
9506.40	- Articles and equipment for table-tennis	6%	B5	
	- Tennis, badminton or similar rackets, whether or not strung:			
9506.51	-- Lawn-tennis rackets, whether or not strung	6%	B5	
9506.59	-- Other	6%	B5	
	- Balls, other than golf balls and table-tennis balls:			
9506.61	-- Lawn-tennis balls		A	
9506.62	-- Inflatable	6%	B5	
9506.69	-- Other	6%	B5	
9506.70	- Ice skates and roller skates, including skating boots with skates attached		A	
	- Other:			

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff item number	Description of goods	Base Rate	Category	Note
9506.91	-- Articles and equipment for general physical exercise, gymnastics or athletics:  --- For general physical exercise  --- For gymnastics  --- For athletics	6%	B5  A  A	
9506.99	-- Other:  --- Sports protective equipment  --- Other	6%	A  B5	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			
9507.10	- Fishing rods	6%	B5	
9507.20	- Fish-hooks, whether or not snelled	6%	B5	
9507.30	- Fishing reels		A	
9507.90	- Other	6%	B5	
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508.10	- Travelling circuses and travelling menageries	6%	B5	
9508.90	- Other		A	
Chapter 96	Miscellaneous manufactured articles		A	
Chapter 97	Works of art, collectors' pieces and antiques		A	