









H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
03035300	-- Sardines ( <i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), <i>sardinella</i> ( <i>Sardinella</i> spp.), brisling or	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035410	--- Mackerel (King fish, soitted soabug macherel)	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
03035420	--- Indian mackerel	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035490	--- Other.	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
03035510	---Trevally (bigeye, blacktip, scad)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035520	--- Jack pomfret	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035590	--- Other.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035600	-- Cobia ( <i>Rachycentron canadum</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035700	-- Swordfish ( <i>Xiphias gladius</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03035910	--- Silver pomfret	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
03035990	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03036300	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03036400	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03036500	-- Coalfish ( <i>Pollachius virens</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03036600	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03036700	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03036800	-- Blue whittings ( <i>Micromesistius poutassou</i> , <i>Micromesistius australis</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03036900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038100	-- Dogfish and other sharks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038200	-- Rays and skates ( <i>Rajidae</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038300	-- Toothfish ( <i>Dissostichus</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038400	-- Sea bass ( <i>Dicentrarchus</i> spp.)	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03038910	--- Spotted groupers ( <i>blue-spotted grouper</i> , <i>areolated grouper</i> , <i>saddle grouper</i> , <i>etc.</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038920	--- Emperor	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038930	--- Red snapper ( <i>Alesmaudi</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038940	--- Sivry grunt fish	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038950	--- Mullet ( <i>meed</i> and <i>biyah</i> )	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03038960	--- Rabbit fish	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038970	--- Barracuda	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03038980	--- Croaker ( <i>Siganidae</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038991	-- Seabream ( <i>Sparidae</i> ) (finned-black seabream, blache seabream, barred-silvery seat	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03038999	--- - Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03039100	-- Livers, roes and milt	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03039200	-- Shark fins	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03039900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03043100	-- Tilapias ( <i>Oreochromis</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03043200	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03043300	-- Nile Perch ( <i>Lates niloticus</i> )	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03043900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
03044100	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> ,	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03044200	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus agus</i>	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044300	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>C</i>	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044400	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanc</i>	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044500	-- Swordfish ( <i>Xiphias gladius</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044600	-- Toothfish ( <i>Dissostichus</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044700	-- Dogfish and other sharks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044800	-- Rays and skates ( <i>Rajidae</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03044900	-- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03045100	-- Tilapias ( <i>Oreochromis</i> spp.), catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictal</i>	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03045200	-- Salmonidae	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045300	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanc</i>	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045400	-- Swordfish ( <i>Xiphias gladius</i> )	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03045500	-- Toothfish ( <i>Dissostichus</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045600	-- Dogfish and other sharks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045700	-- Rays and skates ( <i>Rajidae</i> )	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045910	--- Spotted Groupers	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045920	--- Emperors	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03045990	--- Other.	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03046100	-- Tilapias ( <i>Oreochromis</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03046200	-- Catfish ( <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03046300	-- Nile Perch ( <i>Lates niloticus</i> )	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%



H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
03063500	-- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03063600	-- Other shrimps and prawns	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03063900	-- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03069100	-- Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03069200	-- Lobsters (Homarus spp.)	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03069300	-- Crabs	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03069400	-- Norway lobsters (Nephrops norvegicus)	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03069500	-- Shrimps and prawns	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03069900	-- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03071100	-- Live, fresh or chilled	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03071200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03071900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03072100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03072200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03072900	-- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03073100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03073200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03073900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03074200	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03074300	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03074900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
03075100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03075200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03075900	-- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03076000	- Snails, other than sea snails	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03077100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03077200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03077900	-- Other	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
03078100	-- Live, fresh or chilled abalone (Haliotis spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03078200	-- Live, fresh or chilled stromboid conchs (Strombus spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03078300	-- Frozen abalone (Haliotis spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03078400	-- Frozen stromboid conchs (Strombus spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03078700	-- Other abalone (Haliotis spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03078800	-- Other stromboid conchs (Strombus spp.)'	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03079100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03079200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03079900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03081100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03081200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03081900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03082100	-- Live, fresh or chilled	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03082200	-- Frozen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03082900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03083000	- Jellyfish (Rhopilema spp.)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03089000	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03091000	- Of fish	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03099010	--- Of crustaceans	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
03099090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04011030	--- Long life milk, in containers exceeding 1 Litre	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04011090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04012030	--- Long life milk, in containers exceeding 1 litre	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
04012090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04014030	--- Long life milk, in containers exceeding 1 litre	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04014090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04015030	--- Long life milk, in containers exceeding 1 litre	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04015090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04021011	---- Milk, for industrial purposes, containing at least 75% milk, containing added sugar	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04021012	---- Milk , for industrial purposes, containing less than 75% of milk, containing added	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04021019	---- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04021091	---- Other milk containing at least 75% of milk, containing added sugar or other sweet	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
04021092	---- Other milk containing less than 75% of milk, containing added sugar or sweetener	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%



























H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
16055100	-- Oysters	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055200	-- Scallops, including queen scallops	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055300	-- Mussels	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055400	-- Cuttle fish and squid	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055500	-- Octopus	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055600	-- Clams, cockles and arkshells	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055700	-- Abalone	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055800	-- Snails, other than sea snails	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16055900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16056100	-- Sea cucumbers	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16056200	-- Sea urchins	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16056300	-- Jellyfish	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16056900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17011210	--- For industrial refining	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17011290	--- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17011310	--- For industrial refining	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17011390	--- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17011410	--- For industrial refining	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17011490	--- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019100	-- Containing added flavouring or colouring matter	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019911	---- Fine crystals	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019912	---- Cubes or moulds	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019913	---- Powder	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019920	--- Rock candy (Sugar candy), neither colored nor perfumed	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019930	--- Chemically pure sucrose	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17019990	--- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17021100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17021900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17022000	- Maple sugar and maple syrup	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20%	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17024000	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50%	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17025000	- Chemically pure fructose	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17026000	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17029010	--- Maltose, whether or not chemically pure	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17029020	--- Sucrose, chemically impure	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17029030	--- Invert sugar, whether or not chemically pure	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
17029040	--- Fructose, chemically impure	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17029050	--- Other sugar liquids, whether or not condensed, neither flavored nor colored	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
17029060	--- Caramel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
17029070	--- Artificial honey	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17029090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17031000	- Cane molasses	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
17039000	- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17041000	- Chewing gum, whether or not sugar-coated	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049010	--- Candies, drops and bonbons	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049020	--- Toffee (caramels), turkish delight, nougat	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049030	--- Almond candy, pistachio candy and the like	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049040	--- Fruit jellies, fruit pastes and liquorice sugar, put up as confectionery	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049050	--- Cough drops	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049060	--- Halawa tahiniah	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049070	--- Candies powder containing fruit flavor	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
17049080	--- White Chocolate containing alcohol	<b>Special Goods</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>	<b>SG</b>
17049090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18010000	Cocoa beans, whole or broken, raw or roasted.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18020000	Cocoa shells, husks, skins and other cocoa waste.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18031000	- Not defatted	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18032000	- Wholly or partly defatted	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18040000	Cocoa butter, fat and oil.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18050000	Cocoa powder, not containing added sugar or other sweetening matter.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
18061011	---- Cocoa powder containing added sugar or other sweetening matter, containing added	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%

































































































































































H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
73089030	--- Angles and ties for fastening decoration tiles in ceilings	5%	EX	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
73089040	--- Scaffoldings props, platforms and fittings	5%	EX	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
73089050	--- Staircases, fixed	5%	EX	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
73089060	--- Sheds and domes	5%	EX	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
73089090	--- Other	5%	EX	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN	MFN
73090010	--- Domestic water tanks	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73090090	--- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73101000	- Of a capacity of 50 L or more	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73102110	--- For aerated beverages and fruit juices	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73102120	--- For preserving foods	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73102130	--- For preserving chemicals and lubricating oils	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73102190	--- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73102900	-- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73110010	--- For oxygen	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73110020	--- For freon	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73110030	--- For domestic stoves gases	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73110090	--- For other gases	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
73121010	--- Electric wire and cable , not insulated	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73121090	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73129010	--- Lifting ropes	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73129090	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73130000	Barbed wire of iron or steel; twisted hoop or single flat wire,barbed or not, and loosely twisted	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73141200	-- Endless bands for machinery, of stainless steel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73141400	-- Other woven cloth, of stainless steel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73141900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-section of 5 mm	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73143100	-- Plated or coated with zinc	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73143900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73144100	-- Plated or coated with zinc	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73144200	-- Coated with plastics	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73144900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73145000	- Expanded metal	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73151100	-- Roller chain	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73151200	-- Other chain	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73151900	-- Parts	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73152000	- Skid chain	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73158100	-- Stud-link	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73158200	-- Other, welded link	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73158900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73159000	- Other parts	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73160000	Anchors, grapnels and parts thereof, of iron or steel.	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73170010	--- Steel nails and carpentry nails	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73170020	--- Tacks	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73170030	--- Drawing pins	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73170040	--- Staples	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73170090	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181100	-- Coach screws	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181200	-- Other wood screws	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181300	-- Screw hooks and screw rings	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181400	-- Self-tapping screws	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181500	-- Other screws and bolts, whether or not with their nuts or washers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181600	-- Nuts	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73181900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73182100	-- Spring washers and Other lock washers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73182200	-- Other washers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73182300	-- Rivets	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73182400	-- Cotters and cotter-pins	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73182900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73194000	- Safety pins and other pins	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73198000	- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73201000	- Leaf-springs and leaves therefor	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%

H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
73202000	- Helical springs	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73209000	- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211110	--- Cookers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211120	--- Barbecues	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211130	--- Braziers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211190	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211210	--- Cookers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211220	--- Barbecues	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211230	--- Braziers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211290	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73211900	-- Other, including appliances for solid fuel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73218110	--- Heaters	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73218190	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73218210	--- Heaters	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73218290	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73218900	-- Other, including appliances for solid fuel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73219010	--- For cookers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73219020	--- For barbecues	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73219030	--- For heaters	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73219090	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73221100	-- Of cast iron	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73221900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73229000	- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73239100	-- Of cast iron, not enamelled	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73239200	-- Of cast iron, enamelled	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73239300	-- Of stainless steel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73239400	-- Of iron (other than cast iron) or steel, enamelled	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73239900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73241000	- Sinks and wash basins, of stainless steel :	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73242100	-- Of cast iron, whether or not enamelled	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73242900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73249000	- Other, including parts	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73251010	--- Inspection traps, gratings, drain covers and similar castings for sewage	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73251020	--- Hydrant pillars and covers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73251030	--- Pillar boxes	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73251040	--- Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73251090	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73259100	-- Grinding balls and similar articles for mills	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73259910	--- Manholes, drain covers and similar articles for sewage	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73259920	--- Hydrant plates and valves and fire-alarm columns	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73259930	--- Pillar boxes	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73259940	--- Rabbit and poultry cages, hives, animal feeders and drinkers and ploughs	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73259990	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73261100	-- Grinding balls and similar articles for mills	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73261900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73262010	--- Rat traps	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73262020	--- Fish traps	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73262030	--- Stalls for animal feeding	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73262040	--- Waste baskets	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73262090	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269010	--- Shoe protectors whether or not incorporating affixing points	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269020	--- Tree-climbing irons	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269030	--- Non-mechanical ventilators	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269040	--- Venetian blinds	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269050	--- Binding hoops for casks	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269060	--- Fittings for electric wiring (e.g., stays, clips, brackets); suspension or connecting d	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269070	--- Fencing posts	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269080	--- Tent pegs and stakes for tethering livestock	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269091	---- Hoops for garden borders and trainers for trees	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
73269092	---- Clips for water hoses	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%











H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
81122900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81123100	-- Unwrought; waste and scrap; powders	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81123900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81124100	-- Unwrought; waste and scrap; powders	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81124900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81125100	-- Unwrought; powders	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81125200	-- Waste and scrap	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81125900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81126100	-- Waste and scrap	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81126900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81129200	-- Unwrought; waste and scrap; powders	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81129900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
81130000	Cermets and articles thereof, including waste and scrap.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82011000	- Spades and shovels	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82013000	- Mattocks, picks, hoes and rakes	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82014000	- Axes, bill hooks and similar hewing tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82015000	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82016000	- Hedge shears, two-handed pruning shears and similar two-handed shears	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82019000	- Other hand tools of a kind used in agriculture, horticulture or forestry	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82021000	- Hand saws	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82022000	- Band saw blades	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82023100	-- With working part of steel	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82023900	-- Other, including parts	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82024000	- Chain saw blades	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82029100	-- Straight saw blades, for working metal	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82029900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82031000	- Files, rasps and similar tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82032000	- Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82033000	- Metal cutting shears and similar tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82034000	- Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82041100	-- Non-adjustable	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82041200	-- Adjustable	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82042000	- Interchangeable spanner sockets, with or without handles	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82051000	- Drilling, threading or tapping tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82052000	- Hammers and sledge hammers	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82053000	- Planes, chisels, gouges and similar cutting tools for working wood	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82054000	- Screwdrivers	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82055100	-- Household tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82055910	-- - Cartridge-operated rivetting guns	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82055920	-- - Hand lubricators	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82055990	-- - Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82056000	- Blow lamps	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82057000	- Vices, clamps and the like	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82059010	-- - Non-household hand tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82059020	-- - Household hand tools	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82060000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82071300	-- With working part of cermets	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82071900	-- Other, including parts	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82072000	- Dies for drawing or extruding metal	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82073000	- Tools for pressing, stamping or punching	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82074000	- Tools for tapping or threading	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82075000	- Tools for drilling, other than for rock drilling	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82076000	- Tools for boring or broaching	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82077000	- Tools for milling	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82078000	- Tools for turning	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82079000	- Other interchangeable tools	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82081000	- For metal working	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82082000	- For wood working	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82083000	- For kitchen appliances or for machines used by the food industry	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82084000	- For agricultural, horticultural or forestry machines	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82089000	- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%

H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
82090000	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation,	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82111000	- Sets of assorted articles	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82119120	--- With handles of ivory	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82119130	--- With handles of shells, amber or the like, coated or ornamented with precious me	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82119190	--- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82119200	-- Other knives having fixed blades	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82119310	--- Pruning knives	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82119390	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82119400	-- Blades	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82119500	-- Handles of base metal	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82121010	--- Safety razors and razor blades and parts, of metal	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82121020	--- Safety razors of plastic, presented with their blades	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82121090	--- Other	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82122000	- Safety razor blades, including razor blade blanks in strips	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82129000	- Other parts	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82130000	Scissors, tailors' shears and similar shears, and blades therefor.	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82141010	--- Pencil sharpeners and blades thereof	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82141090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82142000	- Manicure or pedicure sets and instruments (including nail files)	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82149010	--- Butchers or kitchen choppers, cleavers, and mincing knives	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82149090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
82151000	- Sets of assorted articles containing at least one article plated with precious metal	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82152000	- Other sets of assorted articles	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
82159100	-- Plated with precious metal	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
82159900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83011000	- Padlocks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83012000	- Locks of a kind used for motor vehicles	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83013000	- Locks of a kind used for furniture	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83014010	--- Combination operated locks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83014020	--- Electrically operated locks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83014030	--- Locks for handbags	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83014040	--- Locks for bicycles and bikes	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83014090	--- Other	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83015000	- Clasps and frames with clasps, incorporating locks	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83016000	- Parts	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83017000	- Keys presented separately	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83021000	- Hinges	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83022000	- Castors	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83023000	- Other mountings, fittings and similar articles suitable for motor vehicles	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83024100	-- Suitable for buildings	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83024200	-- Other, suitable for furniture	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83024910	--- Door handles	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83024990	--- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83026000	- Automatic door closers	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83030000	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for stor	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83040010	--- Filing cabinets, card-index cabinets, sorting boxes and similar	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83040021	---- Of Iron	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83040029	---- Of other base metal	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83040030	--- Paper mounts for typewriters	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83040040	--- Desk racks and shelving	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83040090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83051000	- Fittings for loose-leaf binders or files	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83052000	- Staples in strips	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83059000	- Other, including parts	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
83061000	- Bells, gongs and the like	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83062100	-- Plated with precious metal	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
83062900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83063000	- Photograph, picture or similar frames; mirrors	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
83071000	- Of iron or steel	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%





















H.S CODE (2022)	Description	Base rate	Category	Year 1 (%)	Year 2 (%)	Year 3 (%)	Year 4 (%)	Year 5 (%)	Year 6 (%)	Year 7 (%)	Year 8 (%)	Year 9 (%)	Year 10 (%)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
84743200	-- Machines for mixing mineral substances with bitumen	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84743900	-- Other	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84748000	- Other machinery	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84749000	- Parts	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84751000	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84752100	-- Machines for making optical fibres and preforms thereof	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84752900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84759000	- Parts	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84762100	-- Incorporating heating or refrigerating devices	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84762900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84768100	-- Incorporating heating or refrigerating devices	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84768900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84769000	- Parts	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84771000	- Injection-moulding machines	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84772000	- Extruders	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
84773000	- Blow moulding machines	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84774000	- Vacuum moulding machines and other thermoforming machines	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84775100	-- For moulding or retreading pneumatic tyres or for moulding or otherwise forming inne	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84775900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84778000	- Other machinery	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
84779000	- Parts	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84781000	- Machinery	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84789000	- Parts	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84791010	--- Surface levelling machinery used for road construction	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84791020	--- Machinery for bedding gravel or asphalt on roads	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84791030	--- Traffic road marking machines (other than spraying machines)	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84791090	--- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84792000	- Machinery for the extraction or preparation of animal or fixed vegetable or microbial fe	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84793000	- Presses for the manufacture of particle board or fibre building board of wood or other f	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84794000	- Rope or cable-making machines	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84795000	- Industrial robots, not elsewhere specified or included	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84796000	- Evaporative air coolers	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84797100	-- Of a kind used in airports	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84797900	-- Other	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798100	-- For treating metal, including electric wire coil-winders	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying o	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%
84798300	-- Cold isostatic presses	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798910	--- Soap making machinery	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798920	--- Machines and equipment for making baskets and mats	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798930	--- Machines and equipment for making brushes	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798940	--- Air humidifiers or dehumidifiers, other than the appliances of heading 84.15, 84.24	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798950	--- Pump-type automatic greasers for machinery	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798960	--- Match dipping machines	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798970	--- Machines for coating welding electrodes	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798980	--- Bolting or unbolting machines and metal core extractors, other than hand tools of C	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798991	---- Machines for the maintenance of pipelines and sewerage	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798992	---- Machines for stuffing blankets and mattresses with quilt and upholstering their u	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798993	---- Machines for applying abrasives to any backing (fabrics, paper, etc.)	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798994	---- Divers' bells and metal diving suits fitted with mechanical devices	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84798999	---- Other	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84799000	- Parts	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84801000	- Moulding boxes for metal foundry	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84802000	- Mould bases	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84803010	--- Of wood or iron	5%	E(3)	3.33%	1.67%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84803090	--- Of other materials	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84804100	- Injection or compression types	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84804900	-- Other	5%	E(5)	4.00%	3.00%	2.00%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
84805000	- Moulds for glass	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84806000	- Moulds for mineral materials	5%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84807100	- Injection or compression types	0%	E(0)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
84807900	-- Other	5%	E(10)	4.50%	4.00%	3.50%	3.00%	2.50%	2.00%	1.50%	1.00%	0.50%	0.00%

















































