

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
09083200	-- Crushed or ground	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09092100	-- Neither crushed nor ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09092200	-- Crushed or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09093100	-- Neither crushed nor ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09093200	-- Crushed or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09096100	-- Neither crushed nor ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09096200	-- Crushed or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09101100	-- Neither crushed nor ground	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09101200	-- Crushed or ground	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09102000	-- Saffron	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09103000	-- Turmeric (curcuma)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
09109100	-- Mixtures referred to in Note 1 (b) to this Chapter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
09109900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10011100	-- Seed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	4%	4%	4%	0%
10011900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	4%	4%	4%	0%
10019100	-- Seed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	4%	4%	4%	0%
10019900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	4%	4%	4%	0%
10021000	-- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10031000	-- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10041000	-- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10051000	-- Seed	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10059000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10061000	-- Rice in the husk (paddy or rough)	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10062000	-- Husked (brown) rice	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10063000	-- Semi-milled or wholly milled rice, whether or not polished or glazed	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10064000	-- Broken rice	0%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
10071000	-- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10081000	-- Buckwheat	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10082100	-- Seed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10082900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10083000	-- Canary seeds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10084000	-- Fonio (Digitaria spp.)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10085000	-- Quinoa (Chenopodium quinoa)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10086000	-- Triticale	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
10089000	-- Other cereals	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11010000	-- Wheat or meslin flour	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11022000	-- Maize (corn) flour	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11031100	-- Of wheat	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11031300	-- Of maize (corn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11031900	-- Of other cereals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11032000	-- Pellets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11041200	-- Of oats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11041900	-- Of other cereals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11042200	-- Of oats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11042300	-- Of maize (corn)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11042900	-- Of other cereals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11043000	-- Germ of cereals, whole, rolled, flaked or ground	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11051000	-- Flour, meal and powder	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11052000	-- Flakes, granules and pellets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11061000	-- Of the dried leguminous vegetables of heading 07.13	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11062000	-- Of sago or of roots or tubers of heading 07.14	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11063000	-- Of the products of Chapter 8	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11071000	-- Not roasted	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	4%	4%	4%	0%
11072000	-- Roasted	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	4%	4%	4%	0%
11081100	-- Wheat starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11081200	-- Maize (corn) starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11081300	-- Potato starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
11081400	-- Manioc (cassava) starch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%													

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
13022000	-- Pectic substances, pectinates and pectates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
13023100	-- Agar-agar	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
13023200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
13023900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14011000	-- Bamboos	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14012010	--- Raw or dried	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14012090	--- Others	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14042000	-- Cotton linters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
14049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15011000	-- Lard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15012000	-- Other pig fat	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15021000	-- Tallow	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15030000	- Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15041000	-- Fish-liver oils and their fractions	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15042000	-- Fats and oils and their fractions, of fish, other than liver oils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15043000	-- Fats and oils and their fractions, of marine mammals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15050000	- Wool grease and fatty substances derived therefrom (including lanolin).	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15060000	- Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15071000	-- Crude oil, whether or not degummed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15079000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15081000	-- Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15089000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15091000	-- Virgin	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15099000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15100000	- 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.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15111000	-- Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
15119000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
15121100	--- Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15121900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15122100	--- Crude oil, whether or not gossypol has been removed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15122900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15131100	--- Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15131900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15132100	--- Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15132900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15141100	--- Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15141900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15149100	--- Crude oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15149900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
15151100	--- Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	
15151900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	
15152100	--- Crude oil	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	
15152900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	
15153000	-- Castor oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	
15155000	-- Sesame oil and its fractions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	
15159000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
16051020	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16052110	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16052190	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16052900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16053010	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16053090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16054010	--- Preserved in oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16054090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055100	-- Oysters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055200	-- Scallops, including queen scallops	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055300	-- Mussels	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055400	--- Cuttle fish and squid	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055500	-- Octopus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055600	--- Clams, cockles and arkshells	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055700	-- Abalone	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055800	-- Snails, other than sea snails	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16055900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056100	-- Sea cucumbers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056200	-- Sea urchins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056300	-- Jellyfish	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
16056900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17011200	-- Beet sugar	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
17011300	-- Cane sugar specified in Subheading Note 2 to this Chapter	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
17011400	-- Other cane sugar	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
17019100	-- Containing added flavouring or colouring matter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
17019900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
17021100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17021900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17022000	-- Maple sugar and maple syrup	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	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 % by weight of fructose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	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 % by weight of fructose, excluding invert sugar	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17025000	-- Chemically pure fructose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	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 of fructose, excluding invert sugar	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17029000	-- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17031000	-- Cane molasses	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17039000	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
17041000	-- Chewing gum, whether or not sugar-coated	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
17049000	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%
18010000	- Cocoa beans, whole or broken, raw or roasted.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	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.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18031000	-- Not defatted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18032000	-- Wholly or partly defatted	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18040000	- Cocoa butter, fat and oil.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	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.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
18061000	-- Cocoa powder, containing added sugar or other sweetening matter	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
20059990	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
20060000	-- Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
20071000	-- Homogenised preparations	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20079100	-- Citrus fruit	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20079900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20081110	--- Peanut butter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20081190	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20081900	-- Other, including mixtures	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20082000	-- Pineapples	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20083000	-- Citrus fruit	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20084000	-- Pears	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20085000	-- Apricots	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20086000	-- Cherries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20087000	-- Peaches, including nectarines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20088000	-- Strawberries	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089100	--- Palm hearts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089300	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089700	-- Mixtures	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20089900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
20091100	--- Frozen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20091200	--- Not frozen, of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20091900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20092100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20092900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20093100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20093900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20094100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20094900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20095000	-- Tomato juice	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20096100	--- Of a Brix value not exceeding 30	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20096900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20097100	--- Of a Brix value not exceeding 20	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20097900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20098100	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20098900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
20099000	-- Mixtures of juices	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
21011100	--- Extracts, essences and concentrates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21011200	--- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21012000	-- 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	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21013000	-- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
21021000	-- Active yeasts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
21022000	-- Inactive yeasts; other single-cell micro-organisms, dead	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
21023000	-- Prepared baking powders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
21031000	-- Soya sauce	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
21032000	-- Tomato ketchup and other tomato sauces	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years		
27071000	-- Benzol (benzene)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27072000	-- Toluol (toluene)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27073000	-- Xylol (xylenes)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27074000	-- Naphthalene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27075000	-- Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27079100	-- Creosote oils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27079900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27081000	-- Pitch	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27082000	-- Pitch coke	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
27090000	- Petroleum oils and oils obtained from bituminous minerals, crude.	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.018 per lt	\$0.018 per lt	\$0.018 per lt	\$0.018 per lt	\$0.015 per lt	\$0.015 per lt	\$0.015 per lt	\$0.012 per lt	\$0.012 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	\$0.008 per lt	0%	
27101210	--- Motor spirit	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.23 per lt	\$0.23 per lt	\$0.23 per lt	\$0.18 per lt	\$0.18 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	0%
27101220	--- Petrol	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.23 per lt	\$0.23 per lt	\$0.23 per lt	\$0.18 per lt	\$0.18 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	0%
27101230	--- Diesel	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.30 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.27 per lt	\$0.23 per lt	\$0.23 per lt	\$0.23 per lt	\$0.18 per lt	\$0.18 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	\$0.12 per lt	0%
27101240	--- Aviation gasoline	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.05 per lt	\$0.045 per lt	\$0.045 per lt	\$0.045 per lt	\$0.045 per lt	\$0.038 per lt	\$0.038 per lt	\$0.038 per lt	\$0.03 per lt	\$0.03 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	\$0.02 per lt	0%
27101250	--- Jet fuel and aviation kerosine	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.03 per lt	\$0.027 per lt	\$0.027 per lt	\$0.027 per lt	\$0.027 per lt	\$0.023 per lt	\$0.023 per lt	\$0.023 per lt	\$0.018 per lt	\$0.018 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	\$0.012 per lt	0%
27101260	--- Other kerosine and white spirit	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.10 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.08 per lt	\$0.08 per lt	\$0.08 per lt	\$0.06 per lt	\$0.06 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	\$0.04 per lt	0%
27101270	--- Distillate fuels	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.22 per lt	\$0.20 per lt	\$0.20 per lt	\$0.20 per lt	\$0.20 per lt	\$0.17 per lt	\$0.17 per lt	\$0.17 per lt	\$0.13 per lt	\$0.13 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	\$0.09 per lt	0%
27101280	--- Residual fuel oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27101290	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27101910	--- Lubricating oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27101920	--- Lubricating greases	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27101990	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27102000	-- 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 bas	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27109100	--- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27109900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27111100	-- Natural gas	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111200	--- Propane	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111300	--- Butanes	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111400	--- Ethylene, propylene, butylene and butadiene	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27111900	--- Other	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27112100	--- Natural gas	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27112900	--- Other	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.20 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.18 per kg	\$0.15 per kg	\$0.15 per kg	\$0.15 per kg	\$0.12 per kg	\$0.12 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	\$0.08 per kg	0%
27121000	-- Petroleum jelly	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27122000	- Paraffin wax containing by weight less than 0.75 % of oil	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27129000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
27131100	--- Not calcined	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27131200	--- Calcined	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27132000	-- Petroleum bitumen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	
27139000	-- Other residues of petroleum oils or of oils obtained from bituminous minerals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%	

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years		
32041200	-- Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32041300	-- Basic dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32041400	-- Direct dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32041500	-- Vat dyes (including those usable in that state as pigments) and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32041600	-- Reactive dyes and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32041700	-- Pigments and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32041900	-- Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32042000	-- Synthetic organic products of a kind used as fluorescent brightening agents	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32050000	- Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32061100	-- Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32061900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32062000	-- Pigments and preparations based on chromium compounds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32064100	-- Ultramarine and preparations based thereon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32064200	-- Lithopone and other pigments and preparations based on zinc sulphide	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32064900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32065000	-- Inorganic products of a kind used as luminophores	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32071000	-- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32072000	-- Vitriifiable enamels and glazes, engobes (slips) and similar preparations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32073000	-- Liquid lustres and similar preparations	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32074000	-- Glass frit and other glass, in the form of powder, granules or flakes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%		
32081000	-- Based on polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
32082000	-- Based on acrylic or vinyl polymers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
32089000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
32091000	-- Based on acrylic or vinyl polymers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
32099000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
32100000	- Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
32110000	- Prepared driers.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32121000	-- Stamping foils	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32129000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32131000	-- Colours in sets	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32139000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32141000	-- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32149000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
32151100	-- Black	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
32151900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
32159000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33011200	-- Of orange	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33011300	-- Of lemon	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33011900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33012400	-- Of peppermint (Mentha piperita)	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33012500	-- Of other mints	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33012900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33013000	-- Resinoids	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33019000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33021010	--- Compound alcoholic preparations	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	15%	13%	13%	13%	13%	10%	10%	10%	8%	8%	4%	4%	4%	4%	4%	0%
33021020	--- Containing 57% or more by volume of alcohol	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$18.00 per lt	\$16.00 per lt	\$16.00 per lt	\$16.00 per lt	\$16.00 per lt	\$14.00 per lt	\$14.00 per lt	\$14.00 per lt	\$11.00 per lt	\$11.00 per lt	\$7.00 per lt	\$7.00 per lt	\$7.00 per lt	\$7.00 per lt	\$7.00 per lt	0%
33021030	--- Containing more than 0.5%, but less than 57% by Volume of alcohol.	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$9 per lt	\$9 per lt	\$9 per lt	\$7.2 per lt	\$7.2 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	0%
33021090	--- Other	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$9 per lt	\$9 per lt	\$9 per lt	\$7.2 per lt	\$7.2 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	0%
33029000	-- Other	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$12.00 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$10.80 per lt	\$9 per lt	\$9 per lt	\$9 per lt	\$7.2 per lt	\$7.2 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	\$4.8 per lt	0%
33030000	- Perfumes and toilet waters.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33041000	-- Lip make-up preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33042000	-- Eye make-up preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33043000	-- Manicure or pedicure preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33049100	-- Powders, whether or not compressed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33049900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33051000	-- Shampoos	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33052000	-- Preparations for permanent waving or straightening	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33053000	-- Hair lacquers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33059000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33061000	-- Dentifrices	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33062000	-- Yarn used to clean between the teeth (dental floss)	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
33071000	-- Pre-shave, shaving or after-shave preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33072000	-- Personal deodorants and antiperspirants	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33073000	-- Perfumed bath salts and other bath preparations	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33074100	--- "Agarbatti" and other odoriferous preparations which operate by burning	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33074900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
33079000	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34011100	--- For toilet use (including medicated products)	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34011900	--- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34012000	--- Soap in other forms	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34013000	-- 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	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
34021100	--- Anionic	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34021200	--- Cationic	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34021300	--- Non-ionic	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34021900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34022000	-- Preparations put up for retail sale	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34029000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34031100	--- Preparations for the treatment of textile materials, leather, furskins or other materials	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
34031900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
39173200	-- Other, not reinforced or otherwise combined with other materials, without fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39173300	-- Other, not reinforced or otherwise combined with other materials, with fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39173900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39174000	-- Fittings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39181000	-- Of polymers of vinyl chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39189000	-- Of other plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39191000	-- In rolls of a width not exceeding 20 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39199000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39201000	-- Of polymers of ethylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39202000	-- Of polymers of propylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39203000	-- Of polymers of styrene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39204300	-- Containing by weight not less than 6 % of plasticisers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39204900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39205100	-- Of poly(methyl methacrylate)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39205900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206100	-- Of polycarbonates	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206200	-- Of poly(ethylene terephthalate)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206300	-- Of unsaturated polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39206900	-- Of other polyesters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39207100	-- Of regenerated cellulose	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39207300	-- Of cellulose acetate	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39207900	-- Of other cellulose derivatives	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209100	-- Of poly(vinyl butyral)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209200	-- Of polyamides	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209300	-- Of amino-resins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209400	-- Of phenolic resins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39209900	-- Of other plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39211100	-- Of polymers of styrene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211200	-- Of polymers of vinyl chloride	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211300	-- Of polyurethanes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
39211400	-- Of regenerated cellulose	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39211900	-- Of other plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39219000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39221000	-- Baths, shower-baths, sinks and wash-basins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39222000	-- Lavatory seats and covers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39229000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39231000	-- Boxes, cases, crates and similar articles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39232100	-- Of polymers of ethylene	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39232900	-- Of other plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39233000	-- Carboys, bottles, flasks and similar articles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39234000	-- Spools, cops, bobbins and similar supports	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39235000	-- Stoppers, lids, caps and other closures	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39239000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39241000	-- Tableware and kitchenware	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39249000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39251000	-- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39252000	-- Doors, windows and their frames and thresholds for doors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39253000	-- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39259010	--- Gutters with or without fittings	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39259090	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
39261000	-- Office or school supplies	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
39262000	-- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
40103200	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103300	-- Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103400	-- Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103500	-- Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103600	-- Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40103900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
40111000	-- Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	
40112000	-- Of a kind used on buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40113000	-- Of a kind used on aircraft	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40114000	-- Of a kind used on motorcycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40115000	-- Of a kind used on bicycles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40116100	-- Of a kind used on agricultural or forestry vehicles and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40116200	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40116300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40116900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40119200	-- Of a kind used on agricultural or forestry vehicles and machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40119300	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40119400	-- Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40119900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40121100	-- Of a kind used on motor cars (including station wagons and racing cars)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40121200	-- Of a kind used on buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40121300	-- Of a kind used on aircraft	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40121900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40122000	-- Used pneumatic tyres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40129000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
40131000	-- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
54050000	- Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54060000	- Man-made filament yarn (other than sewing thread), put up for retail sale.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54071000	- - Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54072000	- - Woven fabrics obtained from strip or the like	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54073000	- - Fabrics specified in Note 9 to Section XI	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54074400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54075400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54076100	- - - Containing 85 % or more by weight of non-textured polyester filaments	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54076900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54077400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54078400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54079400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54081000	- - Woven fabrics obtained from high tenacity yarn of viscose rayon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54082400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083100	- - - Unbleached or bleached	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083200	- - - Dyed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083300	- - - Of yarns of different colours	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
54083400	- - - Printed	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55011000	- - Of nylon or other polyamides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55012000	- - Of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55013000	- - Acrylic or modacrylic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55014000	- - Of polypropylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55019000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55020000	- Artificial filament tow.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55031100	- - - Of aramids	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55031900	- - - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55032000	- - Of polyesters	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55033000	- - Acrylic or modacrylic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55034000	- - Of polypropylene	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55039000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55041000	- - Of viscose rayon	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55049000	- - Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55051000	- - Of synthetic fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55052000	- - Of artificial fibres	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55061000	- - Of nylon or other polyamides	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
55062000	- - Of polyesters	10%	10%	8%	8%	8%																						

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
72201200	-- Of a thickness of less than 4.75 mm	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72202000	-- Not further worked than cold-rolled (cold-reduced)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72209000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72210000	- Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72221100	-- Of circular cross-section	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72221900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72222000	-- Bars and rods, not further worked than cold-formed or cold-finished	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72223000	-- Other bars and rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72224000	-- Angles, shapes and sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72253000	-- Wire of stainless steel.	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72241000	-- Ingots and other primary forms	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72249000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72251100	-- Grain-oriented	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72251900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72253000	-- Other, not further worked than hot-rolled, in coils	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72254000	-- Other, not further worked than hot-rolled, not in coils	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72255000	-- Other, not further worked than cold-rolled (cold-reduced)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72259100	-- Electrolytically plated or coated with zinc	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72259200	-- Otherwise plated or coated with zinc	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72259900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72261100	-- Grain-oriented	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72261900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72262000	-- Of high speed steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72269100	-- Not further worked than hot-rolled	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72269200	-- Not further worked than cold-rolled (cold-reduced)	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72269900	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72271000	-- Of high speed steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72272000	-- Of silico-manganese steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72279000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72281000	-- Bars and rods, of high speed steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72282000	-- Bars and rods, of silico-manganese steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72283000	-- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72284000	-- Other bars and rods, not further worked than forged	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72285000	-- Other bars and rods, not further worked than cold-formed or cold-finished	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72286000	-- Other bars and rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72287000	-- Angles, shapes and sections	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72288000	-- Hollow drill bars and rods	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72292000	-- Of silico-manganese steel	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
72299000	-- Other	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73011000	-- Sheet piling	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73012000	-- Angles, shapes and sections	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73021000	-- Rails	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73023000	-- Switch blades, crossing frogs, point rods and other crossing pieces	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73024000	-- Fish-plates and sole plates	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73030000	- Tubes, pipes and hollow profiles, of cast iron.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73041100	-- Of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73041900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73042200	-- Drill pipe of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
73042300	-- Other drill pipe	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
73121000	-- Stranded wire, ropes and cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73129000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73130000	- 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.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73141200	-- Endless bands for machinery, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73141400	-- Other woven cloth, of stainless steel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73141900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73142000	-- 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 cm ² or more	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73143100	-- Plated or coated with zinc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73143900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73144100	-- Plated or coated with zinc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73144200	-- Coated with plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73144900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73145000	-- Expanded metal	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73151100	-- Roller chain	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73151200	-- Other chain	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73151900	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73152000	-- Skid chain	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73158100	-- Stud-link	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73158200	-- Other, welded link	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73158900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73159000	-- Other parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73160000	- Anchors, grapnels and parts thereof, of iron or steel.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73170000	- 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 of other material, but excluding such articles with heads of copper.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181100	-- Coach screws	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181200	-- Other wood screws	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181300	-- Screw hooks and screw rings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181400	-- Self-tapping screws	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181500	-- Other screws and bolts, whether or not with their nuts or washers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181600	-- Nuts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73181900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73182100	-- Spring washers and other lock washers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73182200	-- Other washers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73182300	-- Rivets	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73182400	-- Cotter's and cotter-pins	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73182900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73194000	-- Safety pins and other pins	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73199000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73201000	-- Leaf-springs and leaves therefor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73202000	-- Helical springs	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73209000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
73211100	-- For gas fuel or for both gas and other fuels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73211200	-- For liquid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73211900	-- Other, including appliances for solid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73218100	-- For gas fuel or for both gas and other fuels	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73218200	-- For liquid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
73218900	-- Other, including appliances for solid fuel	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84138100	-- Pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84138200	-- Liquid elevators	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84139100	-- Of pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84139200	-- Of liquid elevators	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84141000	-- Vacuum pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84142000	-- Hand- or foot-operated air pumps	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84143000	-- Compressors of a kind used in refrigerating equipment	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84144000	-- Air compressors mounted on a wheeled chassis for towing	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84145100	-- Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84145900	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84146000	-- Hoods having a maximum horizontal side not exceeding 120 cm	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84148000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84149000	-- Parts	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%
84151000	-- Window or wall types, self-contained or isplit-system	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84152000	-- Of a kind used for persons, in motor vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84158100	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84158200	-- Other, incorporating a refrigerating unit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84158300	-- Not incorporating a refrigerating unit	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84159000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84161000	-- Furnace burners for liquid fuel	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84162000	-- Other furnace burners, including combination burners	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84163000	-- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84169000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84171000	-- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84172000	-- Bakery ovens, including biscuit ovens	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84178000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84179000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84181000	-- Combined refrigerator-freezers, fitted with separate external doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84182100	-- Compression-type	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84182900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84183000	-- Freezers of the chest type, not exceeding 800 l capacity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84184000	-- Freezers of the upright type, not exceeding 900 l capacity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84185000	-- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84186110	--- Combined refrigerators-freezers, not fitted with separate external doors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84186190	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84186900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
84239000	-- Weighing machine weights of all kinds; parts of weighing machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84241000	-- Fire extinguishers, whether or not charged	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84242000	-- Spray guns and similar appliances	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84243000	-- Steam or sand blasting machines and similar jet projecting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84248100	--- Agricultural or horticultural	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84248900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84249000	--- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84251100	--- Powered by electric motor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84251900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84253100	--- Powered by electric motor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84253900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84254100	--- Built-in jacking systems of a type used in garages	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84254200	--- Other jacks and hoists, hydraulic	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84254900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84261100	--- Overhead travelling cranes on fixed support	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84261200	--- Mobile lifting frames on tyres and straddle carriers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84261900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84262000	--- Tower cranes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84263000	--- Portal or pedestal jib cranes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84264100	--- On tyres	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84264900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84269100	--- Designed for mounting on road vehicles	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84269900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84271000	--- Self-propelled trucks powered by an electric motor	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84272000	--- Other self-propelled trucks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84279000	--- Other trucks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84281000	--- Lifts and skip hoists	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84282000	--- Pneumatic elevators and conveyors	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283100	--- Specially designed for underground use	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283200	--- Other, bucket type	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283300	--- Other, belt type	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84283900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84284000	--- Escalators and moving walkways	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84286000	--- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84289000	--- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84291100	--- Track laying	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84291900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84292000	--- Graders and levellers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84293000	--- Scrapers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84294000	--- Tamping machines and road rollers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84295100	--- Front-end shovel loaders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84295200	--- Machinery with a 360° revolving superstructure	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84295900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84301000	--- Pile-drivers and pile-extractors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84302000	--- Snow-ploughs and snow-blowers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84303100	--- Self-propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84303900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84304100	--- Self-propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84304900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84305000	--- Other machinery, self-propelled	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84306100	--- Tamping or compacting machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84385000	-- Machinery for the preparation of meat or poultry	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84386000	-- Machinery for the preparation of fruits, nuts or vegetables	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84388000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84389000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84391000	-- Machinery for making pulp of fibrous cellulosic material	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84392000	-- Machinery for making paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84393000	-- Machinery for finishing paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84399100	--- Of machinery for making pulp of fibrous cellulosic material	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84399900	--- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84401000	-- Machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84409000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84411000	-- Cutting machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84412000	-- Machines for making bags, sacks or envelopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84413000	-- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84414000	-- Machines for moulding articles in paper pulp, paper or paperboard	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84418000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84419000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84423000	--Machinery, apparatus and equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84424000	-- Parts of the foregoing machinery, apparatus or equipment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84425000	-- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84431100	--- Offset printing machinery, reel-fed	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431200	--- Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431300	--- Other offset printing machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431400	--- Letterpress printing machinery, reel fed, excluding flexographic printing	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431500	--- Letterpress printing machinery, other than reel fed, excluding flexographic printing	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431600	--- Flexographic printing machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431700	--- Gravure printing machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84431900	--- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84433100	-- Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84433200	-- Other, capable of connecting to an automatic data processing machine or to a network	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%
84433900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
84701000	-- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84702100	-- Incorporating a printing device	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84702900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84703000	-- Other calculating machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84705000	-- Cash registers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84709000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
84713000	-- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84714100	-- Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84714900	-- Other, presented in the form of systems	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84715000	-- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit : storage units, input units, output units	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84716000	-- Input or output units, whether or not containing storage units in the same housing	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84717000	-- Storage units	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84718000	-- Other units of automatic data processing machines	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84719000	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84721000	-- Duplicating machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84723000	-- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84729000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
84731000	-- Parts and accessories of the machines of heading 84.69	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84732100	-- Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84732900	-- Other	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84733000	-- Parts and accessories of the machines of heading 84.71	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84734000	-- Parts and accessories of the machines of heading 84.72	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84735000	-- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	0%	
84741000	-- Sorting, screening, separating or washing machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84742000	-- Crushing or grinding machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84743100	-- Concrete or mortar mixers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84743200	-- Machines for mixing mineral substances with bitumen	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84743900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84748000	-- Other machinery	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	
84749000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%	

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84751000	--Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	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	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84752900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84759000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84762100	-- Incorporating heating or refrigerating devices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84762900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84768100	-- Incorporating heating or refrigerating devices	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84768900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84769000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84771000	-- Injection-moulding machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84772000	-- Extruders	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84773000	-- Blow moulding machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84774000	-- Vacuum moulding machines and other thermoforming machines	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84775100	-- For moulding or rethreading pneumatic tyres or for moulding or otherwise forming inner tubes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84775900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84778000	-- Other machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84779000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84781000	-- Machinery	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84789000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84791000	--Machinery for public works, building or the like	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84792000	--Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84793000	-- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84794000	-- Rope or cable-making machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84795000	-- Industrial robots, not elsewhere specified or included	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84796000	-- Evaporative air coolers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84797100	-- Of a kind used in airports	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84797900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84798100	-- For treating metal, including electric wire coil-winders	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84798200	-- Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84798900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84799000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84801000	--Moulding boxes for metal foundry	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84802000	--Mould bases	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84803000	--Moulding patterns	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84804100	-- Injection or compression types	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84804900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84805000	--Moulds for glass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84806000	--Moulds for mineral materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84807100	-- Injection or compression types	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84807900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84811000	-- Pressure-reducing valves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84812000	--Valves for oleohydraulic or pneumatic transmissions	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84813000	-- Check (nonreturn) valves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84814000	-- Safety or relief valves	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84818000	-- Other appliances	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84819000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84821000	-- Ball bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
84822000	--Tapered roller bearings, including cone and tapered roller assemblies	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84823000	-- Spherical roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84824000	-- Needle roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84825000	-- Other cylindrical roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84828000	-- Other, including combined ball/roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84829100	-- Balls, needles and rollers	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84829900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84831000	--Transmission shafts (including cam shafts and crank shafts) and cranks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84832000	-- Bearing housings, incorporating ball or roller bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84833000	-- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84834000	-- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84835000	-- Flywheels and pulleys, including pulley blocks	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84836000	-- Clutches and shaft couplings (including universal joints)	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84839000	--Toothed wheels, chain sprockets and other transmission elements presented separately; parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84841000	-- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84842000	--Mechanical seals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84849000	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
84861000	--Machines and apparatus for the manufacture of boules or wafers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84862000	--Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84863000	--Machines and apparatus for the manufacture of flat panel displays	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84864000	--Machines and apparatus specified in Note 9 (C) to this Chapter	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84869000	-- Parts and accessories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84871000	-- Ships' or boats' propellers and blades therefor	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
84879000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85011000	--Motors of an output not exceeding 37.5 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85012000	-- Universal AC/DC motors of an output exceeding 37.5 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013100	--- Of an output not exceeding 750 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013200	--- Of an output exceeding 750 W but not exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013300	--- Of an output exceeding 75 kW but not exceeding 375 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85013400	--- Of an output exceeding 375 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85014000	-- Other AC motors, single-phase	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%
85015100	--- Of an output not exceeding 750 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
85015200	-- Of an output exceeding 750 W but not exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85015300	-- Of an output exceeding 75 kW	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85016100	-- Of an output not exceeding 75 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85016200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85016300	-- Of an output exceeding 375 kVA but not exceeding 750 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85016400	-- Of an output exceeding 750 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85021100	-- Of an output not exceeding 75 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85021200	-- Of an output exceeding 75 kVA but not exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85021300	-- Of an output exceeding 375 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85022000	-- Generating sets with spark-ignition internal combustion piston engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85023100	-- Wind-powered	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	0%
85023900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85024000	-- Electric rotary converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85030000	-- Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85041000	-- Ballasts for discharge lamps or tubes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85042100	-- Having a power handling capacity not exceeding 650 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85042200	-- Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85042300	-- Having a power handling capacity exceeding 10,000 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85043100	-- Having a power handling capacity not exceeding 1 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85043200	-- Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85043300	-- Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85043400	-- Having a power handling capacity exceeding 500 kVA	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85044000	-- Static converters	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85045000	-- Other inductors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85049000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85051100	-- Of metal	10%	10%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85051900	-- Other	10%	10%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85052000	-- Electro-magnetic couplings, clutches and brakes	10%	10%	8%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85059000	-- Other, including parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85061000	-- Manganese dioxide	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85063000	-- Mercuric oxide	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85064000	-- Silver oxide	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85065000	-- Lithium	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85066000	-- Air-zinc	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85068000	-- Other primary cells and primary batteries	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85069000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85071000	-- Lead-acid, of a kind used for starting piston engines	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85072000	-- Other lead-acid accumulators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85073000	-- Nickel-cadmium	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85074000	-- Nickel-iron	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85075000	-- Nickel-metal hydride	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85076000	-- Lithium-ion	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85078000	-- Other accumulators	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85079000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years	
85409900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	
85411000	-- Diodes, other than photosensitive or light emitting diodes	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85412100	-- With a dissipation rate of less than 1 W	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85412900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85413000	--Thyristors, diacs and triacs, other than photosensitive devices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85414000	-- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%	4%	3%	3%	3%	2%	2%	2%	2%	2%	2%	2%	2%	0%
85415000	-- Other semiconductor devices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85416000	--Mounted piezo-electric crystals	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85419000	-- Parts	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85423100	-- Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85423200	-- Memories	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85423300	-- Amplifiers	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85423900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85429000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85431000	-- Particle accelerators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85432000	-- Signal generators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85433000	--Machines and apparatus for electroplating, electrolysis or electrophoresis	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85437000	-- Other machines and apparatus	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85439000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85441100	--- Of copper	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85441900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85442000	-- Co-axial cable and other co-axial electric conductors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85443000	-- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85444200	--- Fitted with connectors	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85444900	-- Other	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85446000	-- Other electric conductors, for a voltage exceeding 1,000 V	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85447000	-- Optical fibre cables	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%
85451100	--- Of a kind used for furnaces	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85451900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85452000	-- Brushes	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85459000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85461000	-- Of glass	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85462000	-- Of ceramics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85469000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85471000	-- Insulating fittings of ceramics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85472000	-- Insulating fittings of plastics	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85479000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85481000	--Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
85489000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86011000	-- Powered from an external source of electricity	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86012000	-- Powered by electric accumulators	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86021000	-- Diesel-electric locomotives	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
86031000	-- Powered from an external source of electricity	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%	0%

Tariff code	Description	Base rate	Year 1 to 10	Year 1 LDC	Year 2 LDC	Year 3 LDC	Year 4 LDC	Year 5 LDC	Year 6 LDC	Year 7 LDC	Year 8 LDC	Year 9 LDC	Year 10 LDC	Year 11 LDC	Year 12 LDC	Year 13 LDC	Year 14 LDC	Year 15 LDC	Year 16 LDC	Year 17 LDC	Year 18 LDC	Year 19 LDC	Year 20 LDC	Year 21 LDC	Year 22 LDC	Year 23 LDC	Year 24 LDC	Year 25 LDC and subsequent years
93032000	-- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93033000	-- Other sporting, hunting or target-shooting rifles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93039000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93040000	- Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93051000	-- Of revolvers or pistols	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93052000	-- Of shotguns or rifles of heading 93.03	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93059100	-- Of military weapons of heading 93.01	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93059900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93062100	-- Cartridges	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93062900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93063000	-- Other cartridges and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93069000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
93070000	- Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94011000	-- Seats of a kind used for aircraft	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94012000	-- Seats of a kind used for motor vehicles	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94013000	-- Swivel seats with variable height adjustment	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94014000	-- Seats other than garden seats or camping equipment, convertible into beds	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94015100	-- Of bamboo or rattan	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94015900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94016100	-- Upholstered	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94016900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94017100	-- Upholstered	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94017900	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94018000	-- Other seats	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94019000	-- Parts	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94021000	-- Dentists', barbers' or similar chairs and parts thereof	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94029000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94031000	-- Metal furniture of a kind used in offices	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
94032000	-- Other metal furniture	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
94033000	-- Wooden furniture of a kind used in offices	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94034000	-- Wooden furniture of a kind used in the kitchen	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94035000	-- Wooden furniture of a kind used in the bedroom	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94036000	-- Other wooden furniture	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94037000	-- Furniture of plastics	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
94038100	-- Of bamboo or rattan	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94038900	-- Other	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94039000	-- Parts	10%	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U
94041000	-- Mattress supports	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94042100	-- Of cellular rubber or plastics, whether or not covered	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94042900	-- Of other materials	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94043000	-- Sleeping bags	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94049000	-- Other	10%	10%	8%	8%	8%	8%	6%	6%	6%	4%	4%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
94051000	-- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%
94052000	-- Electric table, desk, bedside or floor-standing lamps	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	8%	8%	8%	8%	8%	8%	8%	6%	6%	4%	4%	4%	4%	4%	4%

