SCHEDULE OF COMMITMENTS ON TARIFFS FOR SOLOMON ISLANDS (HS2012) - PART I

| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 21 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 01012100 | --- Pure-bred breeding animals | 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\% |
| 01012900 | - -- 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\% |
| 01013000 | $\cdots$ Asses | 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\% |
| 01019000 | -- 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\% |
| 01022100 | --- Pure-bred breeding animals | 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\% |
| 01022900 | -.- 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\% |
| 01023100 | --- Pure-bred breeding animals | 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\% |
| 01023900 | -.- 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\% |
| 01029000 | -- 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\% |
| 01031000 | -- Pure-bred breeding animals | 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\% |
| 01039100 | --- Weighing less than 50 kg | 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\% |
| 01039200 | --- Weighing 50 kg or more | 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\% |
| 01041000 | -- Sheep | 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\% |
| 01042000 | $\cdots$ - Goats | 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\% |
| 01051100 | --- Fowls of the species Gallus | 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\% |
| 01051200 | --- Turkeys | 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\% |
| 01051300 | - .- Ducks | 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\% |
| 01051400 | --- Geese | 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\% |
| 01051500 | --- Guinea fowls | 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\% |
| 01059400 | --- Fowls of the species Gallus | 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\% |
| 01059900 | --- 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\% |
| 01061100 | --- Primates | 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\% |
| 01061210 | --- Dolphins and porpoises | 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\% |
| 01061290 | --- 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\% |
| 01061300 | - -- Camels and other camelids (Camelidae) | 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\% |
| 01061400 | $\cdots$ | 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\% |
| 01061900 | -.- 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\% |
| 01062000 | -- Reptiles (including snakes and turtles) | 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\% |
| 01063100 | --- Birds of prey | 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\% |
| 01063200 | - -- Psittaciformes (including parrots, parakeets, macaws and cockatoos) | 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\% |
| 01063300 | - -- Ostriches; emus (Dromaius novaehollandiae) | 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\% |
| 01063910 | --- Wild | 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\% |
| 01063920 | --- Domesticated | 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\% |
| 01063990 | --- Other | 5\% | 5\% | 4\% | 4\% | 4\% | 4\% | 3\% | 3\% | 3\% | 2\% | 2\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | ${ }^{0 \%}$ | $0 \%$ | ${ }_{0 \%}^{0 \%}$ | ${ }_{0}^{0 \%}$ | $0 \%$ |
| 01064100 | --- Bees | 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\% |
| 01064900 | $\cdots$ | 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\% |
| 02011000 | -- Carcasses and half-carcasses | 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 |
| 02012000 | -- Other cuts with bone in | 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 |
| 02013000 | -- Boneless | 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 |
| 02021000 | -- Carcasses and half-carcasses | 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 |
| 02022000 | -- Other cuts with bone in | 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 |
| 02023000 | -- Boneless | 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 |
| 02031100 | --- Carcasses and half-carcasses | 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 |
| 02031200 | - -- Hams, shoulders and cuts thereof, with bone in | 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 |
| 02031900 | --- 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 |
| 02032100 | --- Carcasses and half-carcasses | 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 |
| 02032200 | - -- Hams, shoulders and cuts thereof, with bone in | 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 |
| 02032900 | - - 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 |
| 02041000 | $\begin{aligned} & \text {-- Carcasses and half-carcasses of } \\ & \text { lamb, fresh or chilled } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02042100 | -.-- Carcasses and half-carcasses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02042200 | --- Other cuts with bone in | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02042300 | --- Boneless | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02043000 | - - Carcasses and half-carcasses of lamb, frozen | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02044100 | --- Carcasses and half-carcasses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02044200 | --- Other cuts with bone in | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02044300 | $\cdots$ - Boneless | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02045000 | -- Meat of goats | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 02050000 | - Meat of horses, asses, mules or hinnies, fresh, chilled or frozen. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02061000 | -- Of bovine animals, fresh or chilled | 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 |
| 02062100 | --- Tongues | 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 |
| 02062200 | $\cdots$--- Livers | 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 |
| 02062900 | --- 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 |
| 02063000 | -- Of swine, fresh or chilled | 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 |
| 02064100 | --- Livers | 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 |
| 02064900 | --- 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 |
| 02068000 | -- Other, fresh or chilled | 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 |
| 02069000 | -- Other, 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 |
| 02071100 | -- Not cut in pieces, fresh or chilled | 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 |
| 02071200 | $\cdots$ | 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 |
| 02071300 | --- Cuts and offal, fresh or chilled | 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 |
| 02071400 | --- Cuts and offal, 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 |
| 02072400 | -- Not cut in pieces, fresh or chilled | 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 |
| 02072500 | --- Not cut in pieces, 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 |
| 02072600 | --- Cuts and offal, fresh or chilled | 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 |
| 02072700 | --- Cuts and offal, 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 |
| 02074100 | --- Not cut in pieces, fresh or chilled | 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 |
| 02074200 | --- Not cut in pieces, 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 |
| 02074300 | --- Fatty livers, fresh or chilled | 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 |
| 02074400 <br> 02074500 | $\cdots$ - $-\cdots$ Other, fresh or chilled | 10\% | U | ${ }_{\text {U }}$ | U | ${ }_{\text {U }}$ | U | ${ }_{\text {U }}$ | U | ${ }_{\text {U }}$ | U | U | U | U | ${ }_{\text {U }}$ | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 02074500 | --- Other, 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 |
| 02075100 | --- Not cut in pieces, fresh or chilled | 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 |
| 02075200 | --- Not cut in pieces, 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 |
| 02075300 | --- Fatty livers, fresh or chilled | 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 |
| 02075400 | $\cdots$ - - Other, fresh or chilled | 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 |
| 02075500 <br> 02076000 | $\cdots$ | 10\% | $\frac{\mathrm{U}}{\mathrm{U}}$ | U | U | U | U | U | U | U | U | U | $\frac{\mathrm{U}}{\mathrm{U}}$ | $\frac{\mathrm{U}}{\mathrm{U}}$ | U | $\frac{\mathrm{U}}{\mathrm{u}}$ | $\frac{\mathrm{U}}{\mathrm{U}}$ | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | $\frac{\mathrm{U}}{\mathrm{U}}$ | U | U | $\frac{\mathrm{U}}{\mathrm{U}}$ | U | U | U | $\frac{\mathrm{U}}{\mathrm{U}}$ | U | U |
| 02081000 | ---Of rambits or hares | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02083000 | -- Of primates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02084000 | -- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02085000 | -- Of reptiles (including snakes and turtles) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02086000 | $\begin{aligned} & - \text { Of camels and other camelids } \\ & \text { (Camelidae) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02089000 | -- 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\% |
| 02091000 | $\cdots$ Of pigs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |  |
| 02099000 | -- 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\% |
| 02101100 | --- Hams, shoulders and cuts | 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 |
| 02101200 | $\begin{aligned} & - \text { Bellies (streaky) and cuts } \\ & \text { thereof } \end{aligned}$ | 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 |
| 02101900 | --- 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 |
| 02102000 | -- Meat of bovine animals | 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 |
| 02109100 | --- Of primates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02109200 | --- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02109300 | --- Of reptiles (including snakes and turtles) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 02109900 | --- 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\% |
| 03011100 <br> 03011900 | ---- - - | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03011900 | --- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03019100 | - -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03019200 | --- Eels (Anguilla 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\% |
| 03019300 | - -- Carp (Cyprinus carpio, <br> Carassius carassius, <br> Ctenopharyngodon idellus, <br> Hypophthalmichthys spp., Cirrhinus <br> spp., Mylopharyngodon piceus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03019400 | --- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03019500 | $\begin{aligned} & \text {-- Southern bluefin tunas } \\ & \text { (Thunnus maccoyii) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03019900 | --- 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\% |
| 03021100 | - -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03021300 | - -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03021400 | - -- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03021900 | - -. 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\% |
| 03022100 | - -- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03022200 | - --- Plaice (Pleuronectes platessa) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03022300 | --- Sole (Solea 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\% |
| 03022400 | --- Turbots (Psetta maxima) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03022900 | -.- 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\% |
| 03023100 | $\begin{aligned} & \text {--- Albacore or longfinned tunas } \\ & \text { (Thunnus alalunga) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03023200 | --- Yellowfin tunas (Thunnus albacares) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03023300 | --- Skipjack or stripe-bellied bonito | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03023400 | --- Bigeye tunas (Thunnus obesus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03023500 | - -- Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03023600 | $\begin{aligned} & \text {-- Southern bluefin tunas } \\ & \text { (Thunnus maccoyii) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03023900 | --- 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\% |
| 03024100 | --- Herrings (Clupea harengus, Clupea pallasii) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03024200 | --- Anchovies (Engraulis 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\% |
| 03024300 | --. Sardines (Sardina pilchardus, <br> Sardinops spp.), sardinella <br> (Sardinella spp.). brising or sprats <br> (Spratus sprattus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03024400 | - -- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03024500 | $\begin{aligned} & \text { - - Jack and horse mackerel } \\ & \text { (Trachurus spp.) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03024600 | --- Cobia (Rachycentron canadum) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03024700 | --- Swordish (Xiphias gladius) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03025100 | - -- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03025200 | --- Haddock (Melanogrammus aeglefinus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03025300 | --- Coalfish (Pollachius virens) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03025400 | --- Hake (Merluccius spp., Urophycis 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\% |
| 03025500 | $\begin{aligned} & \text {-- Alaska Pollack (Theragra } \\ & \text { chalcogramma) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03025600 | - -- Blue whitings (Micromesistius poutassou, Micromesistius australis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03025900 | --- 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\% |
| 03027100 | --- Tilapias (Oreochromis 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\% |
| 03027200 | - -- Catfish (Pangasius spp., Silurus <br> spp., Clarias spp., Ictalurus 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\% |
| 03027300 | - -- Carp (Cyprinus carpio, <br> Carassius carassius, <br> Ctenopharyngodon idellus, <br> Hypophthalmichthys spp., Cirrhinus <br> spp., Mylopharyngodon piceus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03027400 | --- Eels (Anguilla 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\% |
| 03027900 | --- 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\% |
| 03028100 | --- Dogfish and other sharks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03028200 | - -- Rays and skates (Rajidae) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03028300 | --- Toothfish (Dissostichus 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\% |
| 03028400 | --- Seabass (Dicentrarchus 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\% |
| 03028500 | --- Seabream (Sparidae) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03028900 | --- 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\% |
| 03029000 | -- Livers and roes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03031100 | - -- Sockeye salmon (red salmon) (Oncorhynchus nerka) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03031200 | - -- Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03031300 | --- Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03031400 | - -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03031900 | --- 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\% |
| 03032300 | --- Tilapias (Oreochromis 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\% |
| 03032400 | - -- Catfish (Pangasius spp., Silurus <br> spp., Clarias spp., Ictalurus 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\% |
| 03032500 | - -- Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03032600 <br> 03032900 | $\ldots$--- Eels (Anguilla spp.) | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03032900 | - -- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 <br> LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03033100 | --- Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03033200 | - -- Plaice (Pleuronectes platessa) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03033300 | --- Sole (Solea 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\% |
| 03033400 | --- Turbots (Psetta maxima) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03033900 | --- 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\% |
| 03034100 | - -- Albacore or longfinned tunas | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03034200 | $\begin{aligned} & -- \text { Yellowfin tunas (Thunnus } \\ & \text { albacares) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03034300 | --- Skipjack or strip-bellied bonito | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03034400 | --- Bigeye tunas (Thunnus obesus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03034500 | $\begin{aligned} & \text {-- Atlantic and Pacific bluefin } \\ & \text { tunas (Thunnus thynnus, Thunnus } \\ & \text { orientalis) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03034600 | $\begin{aligned} & \text {-- Southern bluefin tunas } \\ & \text { (Thunnus maccoyii) } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03034900 | --- 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\% |
| 03035100 | --- Herrings (Clupea harengus, | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03035300 | ---Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03035400 | - -- Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03035500 | $\begin{aligned} & \text {-- Jack and horse mackerel } \\ & \text { (Trachurus spp.) } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03035600 | --- Cobia (Rachycentron canadum) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03035700 | --. Swordfish (Xiphias gladius) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036300 | --- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036400 | $\begin{aligned} & \begin{array}{l} -- \text { Haddock (Melanogrammus } \\ \text { aeglefinus) } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036500 | --- Coalfish (Pollachius virens) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036600 | $\begin{aligned} & \text { - -- Hake (Merluccius spp., } \\ & \text { Urophycis spp.) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036700 | $\begin{aligned} & \text {--- Alaska Pollack (Theragra } \\ & \text { chalcogramma) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036800 | --- Blue whitings (Micromesistius <br> poutassou, Micromesistius australis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03036900 | --- 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\% |
| 03038100 | --- Dogfish and other sharks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03038200 | --- Rays and skates (Rajidae) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03038300 | --- Toothfish (Dissostichus 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\% |
| 03038400 | --- Seabass (Dicentrarchus 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\% |
| 03038900 | --- 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\% |
| 03039000 | -- Livers and roes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03043100 | --- Tilapias (Oreochromis 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\% |
| 03043200 | - -- Catfish (Pangasius spp., Silurus <br> spp., Clarias spp., Ictalurus 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\% |
| 03043300 | --- Nile Perch (Lates niloticus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03043900 | - -- 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\% |


| Tariff code | Description | Base rate | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 6 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 8 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 21 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03044100 | -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03044200 | - -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03044300 | - -- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03044400 | - -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03044500 | --- Swordfish (Xiphias gladius) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03044600 | --- Toothtish (Dissostichus 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\% |
| 03044900 | --- 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\% |
| 03045100 | Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp. Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03045200 | --- Salmonidae | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03045300 | - -- Fish of the families <br> Bregmacerotidae, Euclichthyidae, <br> Gadidae, Macrouridae, <br> Melanonidae, Merlucciidae, <br> Moridae and Muraenolepididae | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03045400 | --- Swordfish (Xiphias gladius) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03045500 | --- Toothfish (Dissostichus 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\% |
| 03045900 | --- 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\% |
| 03046100 | --- Tilapias (Oreochromis 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\% |
| 03046200 | - -- Catfish (Pangasius spp., Silurus <br> spp., Clarias spp., Ictalurus 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\% |
| 03046300 | - -- Nile Perch (Lates niloticus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03046900 | --- 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\% |
| 03047100 | --- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03047200 | $\begin{aligned} & \text {-- Haddock (Melanogrammus } \\ & \text { aeglefinus) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03047300 | - -- Coalfish (Pollachius virens) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03047400 | --- Hake (Merluccius spp., Urophycis spp.) Urophycis 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\% |
| 03047500 | $\begin{aligned} & \text {-- Alaska Pollack (Theragra } \\ & \text { chalcogramma) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03047900 | - -- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\text { Year } 1$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 7 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03048100 | - -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Huchohucho) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03048200 | - -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03048300 | - -- Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03048400 | --- Swordfish (Xiphias gladius) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03048500 | --- Toothfish (Dissostichus 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\% |
| 03048600 | - -- Herrings (Clupea harengus, Clupea pallasii) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03048700 | - -- Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03048900 | --- 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\% |
| 03049100 | ---Swordish (Xiphias gladius) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03049200 | --- Toothfish (Dissostichus 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\% |
| 03049300 | -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03049400 | --- Alaska Pollack (Theragra chalcogramma) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03049500 | - -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03049900 | --- 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\% |
| 03051000 | - Flours, meals and pellets of fish, fit for human consumption | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03052000 | -- Livers and roes of fish, dried, smoked, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03053100 | - -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03053200 | - -- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03053900 | --- 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\% |
| 03054100 | - -- Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03054200 | --- Herrings (Clupea harengus, Clupea pallasii) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03054300 | - -- Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03054400 | - -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03054900 | -.- 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\% |
| 03055100 | --- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03055900 | --- 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\% |
| 03056100 | --- Herrings (Clupea harengus, | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03056200 | --- Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03056300 | --- Anchovies (Engraulis 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\% |
| 03056400 | - -- Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla sp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03056910 | ---- Salted shark | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03056990 | --- 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\% |
| 03057100 | --- Shark fins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03057200 | --- Fish heads, tails and maws | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03057900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }_{0}^{0 \%}$ | 0\% | ${ }_{0}^{0 \%}$ | 0\% | $0 \%$ |
| 03061110 <br> 03061190 <br> 0 | $\ldots$ | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03061200 | --- Lobsters (Homarus 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\% |
| 03061400 | --- Crabs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03061500 | --- Norway lobsters (Nephrops norvegicus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03061600 | - -- Cold-water shrimps and prawns (Pandalus spp., Crangon crangon) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03061700 | --- Other shrimps and prawns | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c}  \\ \hline \end{array} \text { ear } 12 \text { 2 }$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 <br> LDC and <br> subsequent <br> years$\|$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03061900 | --- Other, including flours, meals and pellets of crustaceans, fit for human consumption | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062110 | ---- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062130 | ---- Farmed or cultivated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062191 | ---- Fresh, chilled, frozen, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% |
| 03062199 | ---- 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\% |
| 03062210 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062220 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062230 | --- Farmed or cultiated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062291 | ---- Fresh, chilled, frozen, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062299 | ---- 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\% |
| 03062410 | --.- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062420 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062430 | --- Farmed or cultiated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062491 | ---- Fresh, chilled, frozen, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062499 | ---- 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\% |
| 03062510 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062520 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062530 | --- Farmed or cultiated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062591 | ----- Fresh, chilled, frozen, salted or | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062599 | ---- 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\% |
| 03062610 | --- Live | 10\% | 10\% | 8\% | 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\% | 0\% | 0\% |
| 03062620 | ---- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062691 | ---- Fresh, chilled, frozen, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062699 | ---- 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\% |
| 03062710 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062720 | -.- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062730 | --- Farmed or cultiated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062791 | ---- Fresh, chilled, frozen, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062799 | ---- 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\% |
| 03062910 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062920 | -.- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062930 | --- Farmed or cultiated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062991 | ---- Fresh, chilled, frozen, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03062999 | ---- 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\% |
| 03071110 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03071120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03071190 | --- 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\% |
| 03071910 | ---- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03071990 | --- 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\% |
| 03072110 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03072120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03072190 | --- 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\% |
| 03072910 | ---- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03072990 | --- 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\% |
| 03073110 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03073120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03073190 | --- 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\% |
| 03073910 | ---- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03073990 | --- 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\% |
| 03074110 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03074120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03074190 | --- 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\% |
| 03074910 | ---- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03074990 | --- 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\% |
| 03075110 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03075120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03075190 | --- 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\% |
| 03075910 | --- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 19 \\ \text { LDC } \end{array}\right\|$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 03075990 | --- 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\% |
| 03076010 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03076020 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03076091 | ---- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03076099 | ---- 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\% |
| 03077110 | --- Live | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03077120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03077191 | ---- Frozen, dried, salted or in | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03077199 | $\stackrel{-1-1}{ }$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03077900 | --- Other | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% 6 | 4\% | 4\% 4 \% | 0\% 0 \% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03078120 | --. Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03078191 | ---- Frozen, dried, salted or in brine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03078199 | ---- 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\% |
| 03078900 | --- 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\% |
| 03079110 | --- Live | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03079120 | --- Aquarium purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03079191 | ----- Frozen, dried, salted or in | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03079199 | ---- 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\% |
| 03079900 | --- 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\% |
| 03081100 | --- Live, fresh or chilled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03081900 | --- 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\% |
| 03082100 | --- Live, fresh or chilled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03082900 | --- 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\% |
| 03083000 | -- Jellyfish (Rhopilema 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\% |
| 03089010 | --- Seahorse (Hippocampus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 03089090 | .-- 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\% |
| 04011000 | - - Of a fat content, by weight, not exceeding $1 \%$ | 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\% |
| 04012000 | - Of a fat content, by weight, <br> exceeding $1 \%$ but not exceeding 6 <br> $\%$ | 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\% |
| 04014000 | -- Of a fat content, by weight, <br> exceeding $6 \%$ but not exceeding 10 <br> $\%$ | 10\% | 10\% | 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\% |
| 04015000 | $\begin{aligned} & - \text { Of a fat content, by weight, } \\ & \text { exceeding } 10 \% \end{aligned}$ | 10\% | 10\% | 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\% |
| 04021000 | - - In powder, granules or other solid forms, of a fat content, by weight, not exceeding $1.5 \%$ | 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\% |
| 04022100 | --- Not containing added sugar or other sweetening matter | 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\% |
| 04022900 | $\cdots$ | 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\% |
| 04029100 | --- Not containing added sugar or other sweetening matter | 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\% |
| 04029900 | --- 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\% |
| 04031000 | - Yogurt | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04039000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04041000 | -- Whey and modified whey, whether or not concentrated or 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\% |
| 04049000 | -- 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\% |
| 04051000 | -- 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\% |
| 04052000 | $\cdots$ - - Dairy spreads | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04059000 | -- 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\% |
| 04061000 | - - Fresh (unripened or uncured) cheese, including whey cheese, and curd | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04062000 | -- Grated or powdered cheese, of all kinds | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04063000 | -- Processed cheese, not grated or powdered | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04064000 | - - Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04069000 | -- Other cheese | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 04071100 | -- Of fowls of the species Gallus | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | Year 4 | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 04071900 | --- 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\% |
| 04072100 | - -- Of fowls of the species Gallus domesticus | 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 |
| 04072900 | --- Other | 10\% | U | U | U | U |  | U | U | U | U | U | U | U | U |  | U | U | , | U |  | U | U | U | U | U | U | U |
| 04079000 | -- Others | 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 |
| 04081100 | $\cdots$ | 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 |
| 04081900 <br> 04089100 | $\cdots$ | 10\% | U | U | U | U | U | U | U | U | ${ }^{\text {U }}$ | U | U | U | U | U | U | U | U | U | ${ }_{\text {U }}$ | U | U | U | U | U | U | U |
| 04089900 | --- 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 |
| 04090000 | - Natural honey. | 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 |
| 04100000 | - Edible products of animal origin, not elsewhere specified or included | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05010000 | - Human hair, unworked, whether or not washed or scoured; waste of human hair. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05021000 | $\begin{aligned} & \text { - Pigs', hogs' or boars' bristles and } \\ & \text { hair and waste thereof } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05029000 | -- 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\% |
| 05040000 | - Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05051000 | -- Feathers of a kind used for stuffing; down | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05059000 | -- 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\% |
| 05061000 | -- Ossein and bones treated with acid | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05069000 | $\xrightarrow{-- \text { Other }}$ | 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\% |
| 05071010 | --- Turtle or turtoise shell unworked or simply 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\% |
| 05071090 | --- 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\% |
| 05079010 | $\begin{aligned} & \hline-- \text { Turtle or turtoise shell } \\ & \text { unworked or simply prepared } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05079090 | --- 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\% |
| 05080010 | --- Coral and similar 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\% |
| 05080020 | ---- Black coral | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 050800091 | ---- Shells of molluscs, crustaceans or echinoderms and cuttle- bone simply 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\% |
| 05080092 | ---- Trochus shell, Green snail and blacklips | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05080093 | ---- Blanks of subheading 0508.0092 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05080099 | ---- 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\% |
| 05100010 | --- Ambergris | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05100090 | --- 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\% |
| 05111000 | -- Bovine semen | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05119100 | --- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 05119900 | --- 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\% |
| 06011000 | - - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06012000 | -- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06021000 | -- Unrooted cuttings and slips | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06022000 | - - Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06023000 | - - Rhododendrons and azaleas, grafted or not | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06024000 | -- Roses, grafted or not | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06029000 | -- Other | 10\% | 10\% | $8 \%$ | 8\% | 8\% | $8 \%$ | 6\% | $6 \%$ | $6 \%$ | $\frac{4 \%}{4 \%}$ | 4\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | $0 \%$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $\frac{0 \%}{0 \%}$ |
| 06031100 | $\cdots$ | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | 4\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 06031300 | --- Orchids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06031400 | --- Chrysanthemums | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 06031500 | --- Lilies (Lilium 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\% |
| 06031900 | -.- 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\% |
| 06039000 | -- 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\% |
| 06042000 | -- Fresh | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 06049000 | -- 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\% |
| 07011000 | -- 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\% |
| 07019000 | -- 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 |
| 07020000 | - Tomatoes, fresh or chilled. | 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 |
| 07031000 | -- Onions and shallots | 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 |
| 07032000 | - Garlic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07039000 | -- Leeks and other alliaceous 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\% |
| 07041000 | -- Cauliflowers and headed broccoli | 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 |
| 07042000 | $\cdots$ | 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 |
| 07049000 | -- 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 |
| 07051100 | --- Cabbage lettuce (head lettuce) | 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 |
| 07051900 | --- 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 |
| 07052100 | --- Witloof chicory (Cichorium intybus var. foliosum) | 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 |
| 07052900 | --- 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 |
| 07061000 | -- Carrots and turnips | 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 |
| 07069000 | -- 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 |
| 07070000 | - Cucumbers and gherkins, fresh or chilled. | 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 |
| 07081000 | $\cdots$ | 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 |
| 07082000 | $\qquad$ spp.) | 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 |
| 07089000 | -- Other leguminous vegetables | 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 |
| 07092000 | $\cdots$ - Asparagus | 10\% | 10\% | 8\% | $8 \%$ | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07093000 | -- Aubergines (egg-plants) | 10\% | U | U | U | U | U | U | U | $\mathrm{U}$ | U | U | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | U | U | U | $\frac{\mathrm{U}}{\mathrm{U}}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | U | U | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | U | U | U | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | U |
| 07094000 | -- Celery other than celeriac | 10\% | U | U | U | U | U | U | U | U | U | U | U | $\mathrm{U}$ | $\mathrm{U}$ | $\mathrm{U}$ | U | $\mathrm{U}$ | $\mathrm{U}$ | $\mathrm{U}$ |  |  | U | $\mathrm{U}$ | U | U | U | U |
| 07095100 | -- Mushrooms of the genus Agaricus | 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 |
| 07095900 | --- 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 |
| 07096000 | - - Fruits of the genus Capsicum or of the genus Pimenta | 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 |
| 07097000 | $\qquad$ | 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 |
| 07099100 | --- Globe artichokes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07099200 | --- Olives | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07099300 | --- Pumpkins, squash and gourds (Cucurbita spp.) | 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 |
| 07099900 | --- 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 |
| 07701000 | $\cdots$ Potatos | 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 |
| 07102100 | -.- Peas (Pisum sativum) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07102200 | --- Beans (Vigna spp., Phaseolus spp.) | 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 |
| 07102900 | --- 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 |
| 07103000 | - - Spinach, New Zealand spinach and orache spinach (garden spinach) | 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 |
| 07104000 | -- Sweet corn | 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 |
| 07108000 | -- Other vegetables | 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 |
| 07109000 | -- Mixtures of vegetables | 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 |
| 07112000 | -- Olives | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07114000 | -- Cucumbers and gherkins | 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 |
| 07115100 | --- Mushrooms of the genus Agaricus | 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 |
| 07115900 | --- 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 |
| 07119000 | -- Other vegetables; mixtures of vegetables | 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 |
| 07122000 | -- Onions | 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 |
| 07123100 | -- Mushrooms of the genus Agaricus | 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 |
| 07123200 | --- Wood ears (Auricularia spp.) | 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 |
| 07123300 | --- Jelly fungi (Tremella spp.) | 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 |
| 07123900 | --- 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 |
| 07129000 | -- Other vegetables; mixtures of vegetables | 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 |
| 07131000 | $\cdots$-- Peas (Pisum sativum) | 10\% | $10 \%$ | $8 \%$ | $8 \%$ | $8 \%$ | $8 \%$ | $6 \%$ | $6 \%$ | $6 \%$ | $4 \%$ | $4 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07132000 | -- Chickpeas (garbanzos) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 07133100 | $\begin{array}{\|l\|} \hline \text {-- Beans of the species Vigna } \\ \text { mungo (L.) Hepper or Vigna radiata } \\ \text { (L.) Wilczek } \end{array}$ | 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 |
| 07133200 | - -- Small red (Adzuki) beans (Phaseolus or Vigna angularis) | 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 |
| 07133300 | - -- Kidney beans, including white pea beans (Phaseolus vulgaris) | 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 |
| 07133400 | --- Bambara beans (Vigna subterranea or Voandzeia subterranea) | 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 |
| 07133500 | - -- Cow peas (Vigna unguiculata) | 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 |
| 07133900 | --- 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 |
| 07134000 | -- Lentils | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 07135000 | - - Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor) | 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 |
| 07136000 | -- Pigeon peas (Cajanus cajan) | 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 |
| 07139000 | -- 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 |
| 07141000 | -- Manioc (cassava) | 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 |
| 07142000 | $\cdots$ - Sweet potatos | 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 |
| $\begin{array}{\|l\|} \hline 07143000 \\ \hline 07144000 \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \text { - - Yams (Dioscorea spp.) } \\ \hline \text { - Taro (Colocasia spp.) } \\ \hline \end{array}$ | $\frac{10 \%}{10 \%}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \hline \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ |
| 07145000 | -- Yautia (Xanthosoma spp.) | 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 |
| 07149000 | -- 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 |
| 08011100 | --- Desiccated | 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 |
| 08011200 | --- In the inner shell (endocarp) | $\frac{10 \%}{10 \%}$ | 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 |
| 0801900 | $\cdots$ | 10\% $10 \%$ | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | $6 \%$ | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 08012200 | --- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08013100 | --- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08013200 | --- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08021100 | --- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08021200 | --- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08022100 | --- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08022200 | --- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08023100 | --- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08023200 | --- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08024100 | - -- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08024200 | $\cdots$-- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ | 0\% | $0 \%$ | 0\% | $0 \%$ | 0\% | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | 0\% |
| 08025100 | --- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08025200 | --- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08026100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08026200 | $\cdots$--- Shelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08027000 | $\cdots$ - Kola nuts (Cola 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\% |
| 08028000 | -- Areca nuts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08029000 | -- 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\% |
| 08031000 | $\cdots$ Plantains | 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 |
| 08039000 | - 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 |
| 08041000 | -- Dates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08042000 | -- Figs | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08043000 | -- Pinapples | 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 |
| 08044000 | -- Avocados | 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 |
| 08045000 | -- Guavas, mangoes and mangosteens | 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 |
| 08051000 | -- Oranges | 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 |
| 08052000 | -- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids | 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 |
| 08054000 | -- Grapefruit, including pomelos | 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 |
| 08055000 | - - Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia) | 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 |
| 08059000 | -- 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 |
| 08061000 | -- Fresh | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08062000 | -- 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\% |
| 08071100 | -.- Watermelons | 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 |
| 08071900 | --- 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 |
| 08072000 | -- Papaws (papayas) | 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 |
| 08881000 08083000 | $\cdots$ | 10\% | $\stackrel{\text { U }}{10 \%}$ | U | ${ }_{8 \%}^{\text {U }}$ | ${ }_{8 \%}^{\text {U }}$ | U | U | U | ${ }_{6 \%}$ | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 08084000 | -- Quinces | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |  |
| 08091000 | - 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\% |
| 08092100 | --- Sour cherries (Prunus cerasus) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08092900 | --- 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\% |
| 08093000 | -- 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\% |
| 08094000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08101000 | -- 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\% |
| 08102000 | - - Raspberries, blackberries, mulberries and loganberries | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08103000 | - - Black, white or red currants and gooseberries | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08104000 | - - Cranberries, bilberries and other fruits of the genus Vaccinium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08105000 | -- Kiwifruit | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08106000 | $\cdots$ - Durians | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08107000 | -- Persimmons | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08109000 | -- Other |  |  |  | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08111000 | -- 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\% |
| 08112000 | - - Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08119000 | -- 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\% |
| 08121000 | -- 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\% |
| 08129000 | -- 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\% |
| 08131000 | - 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\% |
| 08132000 | $\cdots$ - Prunes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08133000 | $\cdots$ Apples | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 08134000 | -- Other 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\% |
| 08135000 | - Mixtures of nuts or dried fruits of 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\% |
| 08140000 | - Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09011100 | --- Not decaffeinated | 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 |
| 09011200 | --- Decaffeinated | 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 |
| 09012100 | $\cdots$-- Not decaffeinated | 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 |
| 09012200 | $\cdots$ - Decaffeinated | 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 |
| 09019000 | -- 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 |
| 09021000 | -- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09022000 | -- Other green tea (not fermented) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09023000 | - - Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09024000 | -- Other black tea (fermented) and other partly fermented tea | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09030000 | - Mate. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 09041100 | - -- 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 |
| 09041200 | --- 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 |
| 09042100 | -- Dried, 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 |
| 09042200 | --- 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 |
| 09051000 | -- 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 |
| 09052000 | -- 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 |
| 09061100 | - - Cinnamon (Cinnamomum zeylanicum Blume) | 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 |
| 09061900 | --- 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 |
| 09062000 | -- 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 |
| 09071000 | -- 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\% |
| 09072000 <br> 09081100 | -- Crushed or ground | 10\% | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{0 \%}$ | $6 \%$ | $6 \%$ | $6 \%$ | $\frac{4 \%}{4 \sigma}$ | $4 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% |
| 09081100 <br> 09081200 | $\cdots$ | 10\% | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | 4\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% |
| 09082100 | --- 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\% |
| 09082200 | --- 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\% |
| 09083100 | --- 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 |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | 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 | $\cdots$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | ${ }^{8 \%}$ | $8 \%$ | ${ }^{8 \%}$ | $8 \%$ | 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\% | 8\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | $\frac{4 \%}{4 \%}$ | 0\% |
| 10019900 | $\cdots$ | 10\% | 10\% | 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\% |
| 10021000 | $\cdots$ - 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 | $\cdots$ - 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 | $\cdots$ Not roasted | 10\% | 10\% | 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\% |
| 11072000 | $\cdots$ - Roasted | 10\% | 10\% | 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\% |
| 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\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11081900 | --- Other starches | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 11082000 | -- Inulin | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 11090000 | - Wheat gluten, whether or not 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\% |
| 12011000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12019000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12023000 | -- 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\% |
| 12024100 | --- In shell | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12024200 | --- Shelled, whether or not broken | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12030000 | - Copra. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12040000 | - Linseed, whether or not broken. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12051000 | $\qquad$ 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\% |
| 12059000 | - 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\% |
| 12060000 | - Sunflower seeds, whether or not broken. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12071000 | -- Palm nuts and kernels | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12072100 | --- 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\% | $0 \%$ |
| 12072900 | --- 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\% |
| 12073000 | -- Castor oil 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\% | $0 \%$ | $0 \%$ |
| 12074000 | -- Sesamum seeds | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | $8 \%$ | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12075000 | $\cdots$ - Mustard 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\% |
| 12076000 | -- Safflower (Carthamus | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12077000 | -- Melon 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\% |
| 12079100 | --- Poppy 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\% |
| 12079900 | --- 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\% |
| 12081000 | -- Of soya beans | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12089000 | -- 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\% |
| 12091000 | -- Sugar beet 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\% |
| 12092100 | --- Lucerne (alfalfa) 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\% |
| 12092200 | --- Clover (Trifolium spp.) 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\% |
| 12092300 | --- Fescue 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\% |
| 12092400 | -- Kentucky blue grass (Poa pratensis L.) 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\% |
| 12092500 | - -- Rye grass (Lolium multiflorum Lam., Lolium perenne L.) 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\% |
| 12092900 | --- 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\% |
| 12093000 | - - Seeds of herbaceous plants cultivated principally for their flowers | 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\% |
| 12099100 | --- Vegetable seeds | 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\% |
| 12099900 | --- 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\% |
| 12101000 | -- Hop cones, neither ground nor powdered nor in the form of 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\% |
| 12102000 | -- Hop cones, ground, powdered or in the form of pellets; lupulin | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12112000 | -- - inseng roots | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12113000 | -- Coca leaf | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12114000 | -- Poppy straw | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12119000 | -- 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\% |
| 12122100 | --- Fit for human consumption | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12122900 | --- 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\% |
| 12129100 | --- Sugar beet | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12129200 | --- Locust beans (carob) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12129300 | --- Sugar cane | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12129400 | --- Chicory roots | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 12129900 | -- 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\% |
| 12130000 | - Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of 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\% |
| 12141000 | -- Lucerne (alfalfa) meal 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\% |
| 12149000 | -- 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\% |
| 13012000 13019000 | -- Gum Arabic | 10\% | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | 6\% | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 13021100 | --- Opium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | $6 \%$ | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 13021200 | --- Of liquorice | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 13021300 | --- Of hops | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 13021900 | - .- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \\ \text { vears } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | $\cdots$ - 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 <br> 14012090 | --- 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\% |
| 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 | $\qquad$ 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 | $\cdots$ - 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\% | 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\% | 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 | ---C 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\% | 0\% |
| 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\% | $4 \%$ | 0\% |
| 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\% | 0\% |
| 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\% | 0\% |
| 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\% | 0\% |
| 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\% | $4 \%$ | $4 \%$ | 0\% |
| 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\% | 0\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rate } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 15161000 | -- Animal fats and oils and their 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\% | 0\% |
| 15162000 | -- Vegetable fats and oils and their 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\% | 0\% |
| 15171000 | -- Margarine, excluding liquid margarine | 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\% |
| 15179000 | -- 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\% |
| 15180000 | - Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16 ; inedible mixtures or preparations of | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15200000 | - Glycerol, crude; glycerol waters and glycerol lyes. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15211000 | -- Vegetable waxes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 15219000 | -- 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\% |
| 15220000 | - Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 16010000 | - Sausages and similar products, of meat, meat offal or blood; food preparations based on these 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 |
| 16021000 | -- 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 |
| 16022000 | -- Of liver of any animal | 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 |
| 16023100 | --- Of turkeys | 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 |
| 16023200 | - O- Of fowls of the species Gallus domesticus | 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 |
| 16023900 | ---- 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 |
| 16024100 | $\cdots$-- Hams and cuts thereof | 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 |
| 16024200 | --- Shoulders and cuts thereof | 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 |
| 16024900 | --- Other, including mixtures <br> - Of bovine animals | 10\% | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | U | ${ }_{\mathrm{U}}$ | U | ${ }_{\mathrm{U}}$ | U | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | U | U | ${ }_{\mathrm{U}}$ | $\mathrm{U}_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | U | ${ }_{\mathrm{U}}$ | U | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | ${ }_{\mathrm{U}}$ | U |
| 16029000 | - - Other, including preparations of blood of any animal | 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 |
| 16030000 | - Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. | 10\% | 10\% | 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\% |
| 16041110 | --- Preserved in oil | 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 |
| 16041120 | --- Preserved in brine | 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 |
| 16041190 | --- 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 |
| 16041220 | ---- Preservect in oil | 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 |
| 16041290 | --- 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 |
| 16041311 | ---- Preserved in oil | 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 |
| 16041312 | ---- Preserved in brine | 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 |
| 16041319 | ----- 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 |
| 16041321 | ---- Preserved in oil | 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 |
| 16041322 | ---- Preserved in brine | 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 |
| 16041329 | ---- 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 |
| 16041410 | --- Preserved in oil | 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 |
| 16041420 | --- Preserved in brine | 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 |
| 16041490 | --- 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 |
| 16041510 | --- Preserved in oil | 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 |
| 16041520 | --- Preserved in brine | 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 |
| 16041590 | --- 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 |
| 16041610 | --- Preserved in oil | 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 |
| 16041620 | --- Preserved in brine | 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 |
| 16041690 | --- 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 |
| 16041700 | ---Eels | 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 |
| 16041910 | --- Preserved in oil | 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 |
| 16041920 | --- Preserved in brine | 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 |
| 16041990 | --- 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 |
| 16042010 | --- Preserved in oil | 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 |
| 16042020 | --- Preserved in brine | 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 |
| 16042090 | --- 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 |
| 16043100 | --- Caviar | 10\% | 10\% | 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\% |
| 16043200 | --- Caviar substitutes | 10\% | 10\% | 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\% |
| 16051010 | --- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\underset{\substack{\text { Year } 4 \\ \text { LDC }}}{ }$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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\% | 8\% | 6\% | 6\% | 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\% | 8\% | 6\% | 6\% | 4\% | 4\% | 4\% | $4 \%$ | 4\% | 0\% |
| 17021100 | $\begin{aligned} & \text {--- Containing by weight } 99 \% \text { or } \\ & \text { more lactose, expressed as } \\ & \text { anhydrous lactose, calculated on the } \\ & \text { dry matter } \end{aligned}$ | 10\% | 10\% | 8\% | 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 <br> containing fructose or containing in <br> the dry state less than $20 \%$ by <br> 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 <br> and other sugar and sugar syrup <br> blends containing in the dry state 50 <br> $\%$ 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 | 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 | 10\% | 10\% | 8\% | 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 | $\cdots$ - 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 | $\frac{10 \%}{10 \%}$ | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% 0 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 180050000 | - 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\% | 8\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 18062000 | - - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg | 10\% | 10\% | 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\% |
| 18063100 | --- Filled | 10\% | 10\% | 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\% |
| 18063200 | $\cdots$ - Not filled | 10\% | 10\% | 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\% |
| 18069000 | -- 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\% |
| 19011000 | - - Preparations for infant use, 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\% |
| 19012000 | -- Mixes and doughs for the preparation of bakers' wares of heading 19.05 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 19019000 | -- 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\% |
| 19021100 | --. Containing eggs | 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 |
| 19021900 | --- 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 |
| 19022000 | -- Stuffed pasta, whether or not cooked or otherwise prepared | 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 |
| 19023000 | -- Other pasta | 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 |
| 19024000 | - Couscous | 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 |
| 19030000 | - Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 19041000 | - Prepared foods obtained by the swelling or roasting of cereals or cereal 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 |
| 19042000 | -- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | 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 |
| 19043000 | -- Bulgur wheat | 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 |
| 19049000 | -- 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 |
| 19051010 | --- Whole meal | 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 |
| 19051020 | --- 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 |
| 19052000 | -- Gingerbread and the like | 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 |
| 19053110 | --- Containing cream or chocolate | 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 |
| 19053190 | --- 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 |
| 19053210 | --- Commununion wafers | 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 |
| 19053220 | ---- Containing cream or chocolate | 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 |
| 19053290 | --- 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 |
| 19054000 | $\begin{aligned} & \text { - Rusks, toasted bread and similar } \\ & \text { toasted products } \end{aligned}$ | 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 |
| 19059010 | --- Ships biscuits or cabin biscuits | 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 |
| 19059090 | --- 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 |
| 20011000 | -- Cucumbers and gherkins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20019000 | -- 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\% |
| 20021000 | $\cdots$ - Tomatoes, whole or in pieces | 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\% | ${ }_{0 \%}^{0 \%}$ |
| 20029000 | - 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\% |
| 20031000 | - - Mushrooms of the genus Agaricus | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | $6 \%$ | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20039000 | -- 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\% |
| 20041000 | $\xrightarrow{-- \text { Potatoes }}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20049000 | -- Other vegetables and mixtures of 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\% |
| 20051000 | -- Homogenised 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\% |
| 20052000 | $\xrightarrow{-}$ Potatos | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | $6 \%$ | $6 \%$ | $6 \%$ | $4 \%$ | $4 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20054000 | -- Peas (Pisum sativum) | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20055100 | ---- Oeans, sherled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20056000 | -- Asparagus | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | $6 \%$ | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20057000 | -- Olives | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20058000 | - Sweet corn (Zea mays var. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20059121 | ---- Preserved in brine or salt | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20059129 | ---- 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\% |
| 20059911 | ---- Preserved in brine or salt | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 20059919 | ---- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | 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 <br> and other parts of plants, preserved <br> by sugar (drained, glace or <br> 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 |
| 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 |
| 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 |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% | $0 \%$ |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 20089300 | $\begin{aligned} & \text {--- Cranberries (Vaccinium } \\ & \text { macrocarpon, Vaccinium } \\ & \text { oxycoccos, Vaccinium vitis-idaea) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 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\% |
| 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\% |
| 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 |
| 20091200 | --- Not frozen, of a Brix value not | 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 |
| 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 |
| 20092100 | ${ }_{20}^{--- \text {Of a Brix value not exceeding }}$ | 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 |
| 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 |
| 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 |
| 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 |
| 20094100 | ${ }_{20}^{--- \text {Of a Brix value not exceeding }}$ | 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 |
| 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 |
| 20095000 | -- Tomato iuice | 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 |
| 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 |
| 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 |
| 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 |
| 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 |
| 20098100 | -- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) iuice | 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 |
| 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 |
| 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 |
| 21011100 | $\begin{aligned} & \text {-- Extracts, essences and } \\ & \text { concentrates } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 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\% |
| 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\% |
| 21013000 | - Roasted chicory and other <br> roasted coffee substitutes, and <br> extracts, essences and concentrates <br> 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\% |
| 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\% | 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\% | 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\% | 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\% | 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\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 21033000 | -- Mustard flour and meal and prepared mustard | 10\% | 10\% | 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\% |
| 21039000 | -- 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\% |
| 21041000 | - - Soups and broths and preparations 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\% |
| 21042000 | -- Homogenised composite food 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\% |
| 21050000 | - Ice cream and other edible ice, whether or not containing cocoa. | 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 |
| 21061000 | $\begin{array}{\|l} \hline- \text { Protein concentrates and } \\ \text { textured protein substances } \\ \hline \end{array}$ | 10\% | 10\% | 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\% |
| 21069000 | -- 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\% |
| 22011000 | -- Mineral waters and aerated waters | 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 |
| 22019000 | -- 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 |
| 22021000 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 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 |
| 22029000 | --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 |
| 22030010 | --- Alcohol of strength not more than 7\% vol | $\begin{array}{\|l\|} \hline \$ 14.00 \\ \text { per It } \end{array}$ | 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 |
| 22030020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|c\|} \hline \$ 17.60 \\ \text { per lt } \end{array}$ | 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 |
| 22030030 | --- Alcohol of strength more than $14 \% \mathrm{vol}$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22030090 | --- Other | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22041010 | $\begin{array}{\|l\|} \hline- \text {-- Alcohol of strength not more } \\ \text { than } 7 \% \text { vol } \\ \hline \end{array}$ | $\begin{gathered} \$ 14.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22041020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|l\|} \hline \text { perlil } \\ \hline \$ 17.60 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22041030 | --- Alcohol of strength more than $14 \%$ vol | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per It } \end{array}$ | 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 |
| 22041090 | --- Other | $\begin{array}{\|c} \$ 108.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22042110 | $\begin{aligned} & \text {--- Alcohol of strength not more } \\ & \text { than } 7 \% \text { vol } \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22042120 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{gathered} \$ 17.60 \\ \text { per It } \\ \hline \end{gathered}$ | 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 |
| 22042130 | --- Alcohol of strength more than $14 \%$ vol | $\begin{gathered} \$ 108.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22042190 | --- Other | $\begin{gathered} \$ 108.00 \\ \text { per It } \\ \hline \end{gathered}$ | 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 |
| 22042910 | $\begin{aligned} & \text {--- Alcohol of strength not more } \\ & \text { than } 7 \% \text { vol } \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per lt } \end{array}$ | 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 |
| 22042920 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|c\|} \hline \$ 17.60 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22042930 | $\begin{aligned} & \text {-- Alcohol of strength more than } \\ & 14 \% \text { vol } \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22042990 | --- Other | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \end{array}$ | 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 |
| 22043010 |  | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22043020 | $\begin{aligned} & \hline-- \text { Alcohol of strength more than } \\ & 7 \% \text { vol but not more than } 14 \% \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 17.60 \\ \text { per lt } \end{array}$ | 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 |
| 22043030 | $\begin{aligned} & \begin{array}{l} --- \text { Alcohol of strength more than } \\ 14 \% \text { vol } \\ \hline \end{array} \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \end{array}$ | 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 |
| 22043090 | --- Other | $\begin{array}{\|c} \hline 108.00 \\ \text { per It } \end{array}$ | 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 |
| 22051010 | $\begin{aligned} & \text {--- Alcohol of strength not more } \\ & \text { than } 7 \% \text { vol } \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22051020 | $\begin{aligned} & \hline-- \text { Alcohol of strength more than } \\ & 7 \% \text { vol but not more than } 14 \% \\ & \hline \end{aligned}$ | $\left.\begin{array}{\|c\|} \hline \text { peni } 17.60 \\ \text { per It } \end{array} \right\rvert\,$ | 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 |
| 22051030 | $\begin{aligned} & \text {-- Alcohol of strength more than } \\ & 14 \% \text { vol } \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \end{array}$ | 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 |
| 22051090 | --- Other | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \end{array}$ | 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 |
| 22059010 | --- Alcohol of strength not more than $7 \%$ vol | $\begin{array}{\|c\|} \hline \text { per1It } \\ \hline \$ 14.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22059020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|c\|} \hline \text { Perli } \\ \hline \text { per lt lt } \\ \hline \end{array}$ | 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 |


| Tariff code | Description | Base <br> rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 22059030 | --- Alcohol of strength more than $14 \%$ vol | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22059090 | --- Other | $\underset{\text { per It }}{\$ 108.00}$ | 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 |
| 22060010 | --- Alcohol of strength not more than 7\% vol | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per It } \end{array}$ | 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 |
| 22060020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|c\|} \hline \$ 17.60 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22060030 | --- Alcohol of strength more than $14 \%$ vol | $\begin{gathered} \$ 108.00 \\ \text { per lt } \\ \hline \end{gathered}$ | 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 |
| 22060090 | --- Other | $\begin{gathered} \$ 108.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22071000 | - - Undenatured ethyl alcohol of an alcoholic strength by volume of 80 $\%$ vol. or higher | $\begin{gathered} \$ 15.00 \\ \text { per lt } \end{gathered}$ | 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 |
| 22072000 | -- Ethyl alcohol and other spirits, denatured, of any strength | $\begin{array}{\|c\|} \hline \begin{array}{c} \$ 0.16 \text { per } \\ 1 t \end{array} \\ \hline \end{array}$ | 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 |
| 22082010 | $\begin{aligned} & \text {--- Alcohol of strength not more } \\ & \text { than } 7 \% \text { vol } \end{aligned}$ | $\begin{array}{\|c} \hline \$ 14.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22082020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ |  | 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 |
| 22082030 | $14 \% \text { vol of strength more than }$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22082090 | --- Other | $\begin{gathered} \$ 108.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22083010 | --- Alcohol of strength not more than 7\% vol | $\begin{gathered} \$ 14.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22083020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\underset{\substack{\text { \$17.60 } \\ \text { per It }}}{\text { S }}$ | 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 |
| 22083030 | $\begin{aligned} & -- \text { Alcohol of strength more than } \\ & 14 \% \text { vol } \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 108.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22083090 | --- Other | $\underset{\substack{\text { \$108.00 } \\ \text { per It }}}{\text { d }}$ | 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 |
| 22084010 | $\begin{aligned} & \text {--- Alcohol of strength not more } \\ & \text { than } 7 \% \text { vol } \\ & \hline \end{aligned}$ | $\$ 14.00$ <br> per It | 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 |
| 22084020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|c} \hline \text { Penl } \\ \hline \$ 17.60 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22084030 | $\begin{aligned} & \begin{array}{l} --- \text { Alcohol of strength more than } \\ 14 \% \text { vol } \\ \hline \end{array} \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 108.00 \\ \text { per lt } \\ \hline \end{gathered}$ | 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 |
| 22084090 | --- Other | $\begin{array}{\|c} \hline \$ 108.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22085010 | $\begin{aligned} & \text {--- Alcohol of strength not more } \\ & \text { than } 7 \% \text { vol } \end{aligned}$ | $\begin{gathered} \$ 14.00 \\ \text { per lt } \end{gathered}$ | 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 |
| 22085020 | $\begin{aligned} & \text {-- Alcohol of strength more than } \\ & 7 \% \text { vol but not more than } 14 \% \\ & \hline \end{aligned}$ | $\begin{array}{\|c} \$ 17.60 \\ \text { per It } \end{array}$ | 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 |
| 22085030 | --- Alcohol of strength more than | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per It } \end{array}$ | 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 |
| 22085090 | --- Other | $\begin{gathered} \$ 108.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22086010 | --- Alcohol of strength not more than 7\% vol | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22086020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{array}{\|c\|} \hline \$ 17.60 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22086030 | --- Alcohol of strength more than $14 \% \mathrm{vol}$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22086090 | --- Other | $\begin{gathered} \$ 108.00 \\ \text { per lt } \end{gathered}$ | 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 |
| 22087010 | --- Alcohol of strength not more | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22087020 | $\begin{aligned} & -- \text { Alcohol of strength more than } \\ & 7 \% \text { vol but not more than } 14 \% \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 17.60 \\ \text { per lt } \end{array}$ | 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 |
| 22087030 | $\begin{aligned} & \text {--- Alcohol of strength more than } \\ & 14 \% \text { vol } \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22087090 | --- Other | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per It } \\ \hline \end{array}$ | 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 |
| 22089010 | --- Alcohol of strength not more than $7 \%$ vol | $\begin{gathered} \$ 14.00 \\ \text { per It } \end{gathered}$ | 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 |
| 22089020 | --- Alcohol of strength more than $7 \%$ vol but not more than $14 \%$ | $\begin{gathered} \$ 17.60 \\ \text { per lt } \end{gathered}$ | 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 |
| 22089030 | --- Alcohol of strength more than $14 \%$ vol | $\begin{gathered} \$ 108.00 \\ \text { per lt } \end{gathered}$ | 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 |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | Year 3 <br> LDC | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | Year 8 LDC | $\text { Year } 9$ LDC | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\left[\begin{array}{c} \text { Year } 13 \\ \text { LDC } \end{array}\right.$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\left.\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered} \right\rvert\,$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 22089090 | --- Other | $\begin{array}{\|c\|} \hline \$ 108.00 \\ \text { per lt } \\ \hline \end{array}$ | 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 |
| 22090000 | - Vinegar and substitutes for vinegar obtained from acetic acid. | $\begin{gathered} \$ 15.00 \\ \text { per It } \end{gathered}$ | $\underset{\substack{\text { per } \mathrm{It}}}{\$ 15.0}$ | $\begin{gathered} \$ 13.50 \\ \text { per lt } \end{gathered}$ | $\begin{gathered} \$ 13.50 \\ \text { per It } \end{gathered}$ | $\begin{array}{c\|} \hline \$ 13.50 \\ \text { per It } \end{array}$ | $\begin{gathered} \$ 13.50 \\ \text { per lt } \end{gathered}$ | $\underset{\substack{\text { per It } \\ \text { per }}}{ }$ | $\begin{gathered} \$ 11.25 \\ \text { per It } \end{gathered}$ | $\underset{\text { per It }}{\$ 11.25}$ | $\begin{gathered} \$ 9.00 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 9.00 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 6.00 \text { per } \\ 1 t \end{gathered}$ | $\begin{gathered} \$ 6.00 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 6.00 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\left\lvert\, \begin{gathered} \$ 6.00 \text { per } \\ \mathrm{lt} \end{gathered}\right.$ | $\begin{gathered} \$ 6.00 \text { per } \\ \mathrm{lt} \end{gathered}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23011000 | - Flours, meals and pellets, of meat or meat offal; greaves | 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\% |
| 23012000 | -- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates | 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\% |
| 23021000 | $\cdots$ | 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\% |
| 23023000 | $\cdots$ - Of wheat | 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\% |
| 23024000 | - - Of 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\% |
| 23025000 | -- Of leguminous plants | 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\% |
| 23031000 | -- Residues of starch manufacture and similar residues | 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\% |
| 23032000 | $\begin{aligned} & \text { - Beet-pulp, bagasse and other } \\ & \text { waste of sugar manufacture } \\ & \hline \end{aligned}$ | 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\% |
| 23033000 | $\begin{aligned} & -- \text { Brewing or distilling dregs and } \\ & \text { waste } \end{aligned}$ | 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\% |
| 23040000 | - Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil. | 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\% |
| 23050000 | - Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil. | 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\% |
| 23061000 | -- Of cotton seeds | 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\% |
| 23062000 | $\cdots$ Of linseed | 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\% |
| 23063000 | -- Of sunflower seeds | 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\% |
| 23064100 | -- Of low erucic acid rape or | 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\% |
| 23064900 | --- 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\% |
| 23065000 | $\cdots$ | 5\% | $\frac{5 \%}{5 \%}$ | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | $3 \%$ | $3 \%$ | $3 \%$ | $\frac{2 \%}{2 \%}$ | 2\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23066000 | -- Of palm nuts or kernels | 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\% |
| $\begin{array}{\|l\|} \hline 23069000 \\ \hline 23070000 \\ \hline \end{array}$ | -- Other | 5\% | 5\% | 4\% | $\frac{4 \%}{4 \%}$ | 4\% | 4\% | 3\% | $\frac{3 \%}{3 \%}$ | 3\% | 2\% | 2\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 23080000 | - Vegetable materials and vegetable waste, vegetable residues and byproducts, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. | 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\% |
| 23091000 | - - Dog or cat food, 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\% |
| 23099000 | -- 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\% |
| 24011000 | -- Tobacco, not stemmed/stripped | 19.8\% | 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 |
| 24012000 | -- Tobacco, partly or wholly stemmed/stripped | 19.8\% | 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 |
| 24013000 | -- Tobacco refuse | 19.8\% | 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 |
| 24021000 | - Cigars, cheroots and cigarillos, containing tobacco | $\begin{gathered} \$ 693.396 \\ \text { per kg } \\ \hline \end{gathered}$ | 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 |
| 24022010 | $\begin{aligned} & \hline-- \text { With a tar content not exceeding } \\ & 10 \mathrm{mg} \text { per cigarette } \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 1.716 \\ \text { per stick } \end{gathered}$ | 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 |
| 24022020 | --- With a tar content exceeding 10 mg per cigarette | $\begin{array}{\|l\|} \hline \$ 1.716 \\ \text { per stick } \end{array}$ | 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 |
| 24029000 | -- Other | $\begin{array}{\|l\|} \hline \$ 1.716 \\ \text { per stick } \end{array}$ | 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 |
| 24031100 | - -- Water pipe tobacco specified in Subheading Note 1 to this Chapter | $\begin{array}{\|c} \$ 562.45 \\ \text { per kg } \end{array}$ | 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 |
| 24031900 | --- Other | $\begin{array}{\|c\|} \hline \$ 915.29 \\ \text { per } \mathrm{kg} \mathrm{~g} \\ \hline \end{array}$ | 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 |
| 24039100 | $\begin{aligned} & - \text {-- "Homogenised" or } \\ & \text { "reconstituted" tobacco } \end{aligned}$ | $\begin{gathered} \$ 915.29 \\ \text { per kg } \end{gathered}$ | 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 |
| 24039900 | --- Other | $\begin{gathered} \$ 915.29 \\ \text { per kg } \end{gathered}$ | 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 |


| Tariff code | Description | $\begin{aligned} & \text { Bas } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 25010000 | - Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anticaking or free-flowing agents; sea water. | 10\% | 10\% | 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\% |
| 25020000 | - Unroasted iron pyrites. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25030000 | - Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25041000 | -- In powder or in 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\% |
| 25049000 | -- 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\% |
| 25051000 | -- Silica sands and quartz sands | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25059000 | -- 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\% |
| 25061000 | -- Quartz | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25062000 | -- Quartzite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25070000 | - Kaolin and other kaolinic clays, whether or not calcined. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25081000 | -- Bentonite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25083000 | -- Fire-clay | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25084000 | -- Other clays | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25085000 | $\begin{aligned} & \hline- \text { Andalusite, kyanite and } \\ & \text { sillimanite } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25086000 | -- Mullite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25087000 | -- Chamotte or dinas earths | $\frac{10 \%}{10 \%}$ | 10\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% $0 \%$ | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25090000 25101000 | - Chalk. <br> -- Unground | $10 \%$ $10 \%$ | 10\% | 8\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% 0 | 0\% | 0\% |
| 25102000 | - 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\% |
| 25111000 | -- Natural barium sulphate (barytes) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25112000 | $\begin{aligned} & \text { - Natural barium carbonate } \\ & \text { (witherite) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25120000 | - Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25131000 | - Pumice stone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25132000 | -- Emery, natural corundum, natural garnet and other natural abrasives | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25140000 | - Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25151100 | --- Crude or roughly trimmed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25151200 | - -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25152000 | -- Ecaussine and other calcareous monumental or building stone; alabaster | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25161100 | --- Crude or roughly trimmed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25161200 | - -- Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25162000 | -- Sandstone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25169000 | -- Other monumental or building stone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25171000 | - - Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\left.\begin{array}{c\|c}\text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years }\end{array}\right]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 25172000 | - - Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25173000 | -- Tarred macadam | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25174100 | --- Of marble | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25174900 | --- 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\% |
| 25181000 | -- Dolomite, not calcined or sintered | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25182000 | -- Calcined or sintered dolomite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25183000 | -- Dolomite ramming mix | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25191000 | -- Natural magnesium carbonate (magnesite) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25199000 | -- 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\% |
| 25201000 | -- Gypsum; anhydrite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25202000 | -- Plasters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25210000 | - Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25221000 | -- Quicklime | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25222000 | $\cdots$ Slaked lime | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25231000 | --Cement clinkers | 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 |
| 25232100 | - -- White cement, whether or not artificially coloured | 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 |
| 25232900 | --- 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 |
| 25233000 | -- Aluminous cement | 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 |
| 25239000 | -- Other hydraulic cements | 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 |
| 25241000 | -- Crocidolite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25249000 | -- 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\% |
| 25251000 | -- Crude mica and mica rifted into sheets or splitting | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25252000 | - Mica 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\% | $0 \%$ |
| 25253000 | -- Mica 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\% |
| 25261000 | - Not crushed, not powdered | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 25262000 | -- Crushed or powdered | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25280000 | - Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than $85 \%$ of H 3 BO 3 calculated on the dry weight. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25291000 | -- Feldspar | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25292100 | --- Containing by weight $97 \%$ or less of calcium fluoride | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25292200 | --- Containing by weight more than $97 \%$ of calcium fluoride | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25293000 | -- Leucite; nepheline and nepheline syenite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25301000 | -- Vermiculite, perlite and chlorites, unexpanded | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25302000 | $\begin{aligned} & \text { - Kieserite, epsomite (natural } \\ & \text { magnesium sulphates) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 25309000 | -- 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\% |
| 26011100 | --- Non-agglomerated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26011200 | $\cdots$ - Agglomerated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26012000 | -- Roasted iron pyrites | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26020000 | - Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of $20 \%$ or more, calculated on the dry weight. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26030000 | - Copper ores 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\% |
| 26040000 | - Nickel ores 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\% |
| 26050000 | - Cobalt ores 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\% |
| 26060000 | - Aluminium ores 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\% |
| 26070000 | - Lead ores 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\% |
| 26080000 | - Zinc ores 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 7 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year 8 } \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 26090000 | - Tin ores 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\% |
| 26100000 | - Chromium ores 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\% |
| 26110000 | - Tungsten ores 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\% |
| 26121000 | -- Uranium ores 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\% |
| 26122000 | -- Thorium ores 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\% |
| 26131000 | -- 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\% |
| 26139000 | -- 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\% |
| 26140000 | - Titanium ores 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\% |
| 26151000 | -- Zirconium ores 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\% |
| 26159000 | -- 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\% |
| 26161000 | -- Silver ores 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\% |
| 26169010 | ---- Alluvial gold and concerntrates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26169090 | --- 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\% |
| 26171000 | -- Antimony ores 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\% |
| 26179000 | -- 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\% |
| 26180000 | - Granulated slag (slag sand) from the manufacture 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\% |
| 26190000 | - Slag, dross (other than granulated slag), scalings and other waste from the manufacture 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\% |
| 26201100 | --- Hard zinc spelter | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26201900 | --- 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\% |
| 26202100 | - -- Leaded gasoline sludges and leaded anti-knock compound sludges | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26202900 | --- 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\% |
| 26233000 | $\xrightarrow{- \text { Containing mainly copper }}$ | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26204000 | -- Containing mainly aluminium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26206000 | - - Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 26209100 | --- Containing antimony, beryllium, cadmium, chromium or their 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\% |
| 26209900 | --- 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\% |
| 26211000 | -- Ash and residues from the incineration of municipal 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\% |
| 26219000 | -- Other | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | ${ }^{0 \%}$ | ${ }^{0 \%}$ | ${ }^{0 \%}$ | ${ }^{0 \%}$ | ${ }^{0 \%}$ | $0 \%$ |
| 27711100 | $\cdots$-- Anthracite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27011200 | --- Bituminous coal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27011900 | -.- Other coal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27012000 | - - Briquettes, ovoids and similar solid fuels manufactured from coal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27021000 | - - Lignite, whether or not pulverised, but not agglomerated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27022000 | -- Agglomerated lignite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27030000 | - Peat (including peat litter), whether or not agglomerated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27040000 | - Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27050000 | - Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27060000 | - Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 12 \\ \text { LDC } \end{array}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 21 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | $\cdots$ - 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 | 10\% | 10\% | 8\% | 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 | $\cdots$ - 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. | $\begin{gathered} \$ 0.02 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ 1 \mathrm{tt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ 1 t \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \substack{50.02 \text { per } \\ \mathrm{lt}} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 0.02 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.02 \text { per } \\ 1 t \end{gathered}$ | $\begin{gathered} \$ 0.018 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.018 \\ \text { per } 1 \mathrm{t} \end{gathered}$ | $\begin{gathered} \$ 0.018 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.018 \\ \text { per } 1 \mathrm{t} \end{gathered}$ | $\begin{gathered} \$ 0.015 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.015 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.015 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.012 \\ \text { per } 1 \mathrm{l} \end{gathered}$ | $\begin{gathered} \$ 0.012 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.008 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.008 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.008 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.008 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 0.008 \\ \text { per It } \end{gathered}$ | 0\% |
| 27101210 | --- Motor spirit | $\begin{array}{\|c} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{array}$ | $\begin{gathered} \$ 80.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\stackrel{\substack{\$ 0.30 \text { per } \\ \mathrm{lt}}}{ }$ | $\begin{gathered} 50.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \left.\mathrm{r} \text { ( } \begin{array}{c} 50.30 \mathrm{per} \\ \mathrm{lt} \end{array}\right) \\ \hline \end{gathered}$ | $\begin{array}{\|c} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{array}$ | $\left\lvert\, \begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}\right.$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ |  | $\begin{array}{\|c} \mathrm{r} \\ \stackrel{50.27 \mathrm{per}}{\mathrm{lt}} \\ \hline \end{array}$ |  | $\underset{\mathrm{lt}}{\substack{50.27 \mathrm{per}}}$ | $\begin{gathered} \$ 0.23 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{array}{\|c} \$ 0.23 \text { per } \\ 1 t \\ \hline \end{array}$ | $\begin{gathered} 50.23 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{array}{\|c} \$ 0.18 \text { per } \\ \mathrm{lt} \\ \hline \end{array}$ | $\begin{gathered} \$ 0.18 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\underset{\mathrm{lt}}{\mathrm{r}} \underset{\mathrm{lt}}{\$ 0.12 \text { per }}$ | $\underset{\mathrm{lt}}{\mathrm{r}} \stackrel{\substack{\text { P0.12 per } \\ \hline}}{ }$ | $\underset{\mathrm{lt}}{\substack{50.12 \text { per } \\ \hline}}$ | $\begin{gathered} \$ 0.12 \text { per } \\ \mathrm{lt} \\ \hline \end{gathered}$ | $\begin{array}{\|c} \text { S0.12 per } \\ \text { lt } \\ \hline \end{array}$ | \% |
| 27101220 | --- Petrol | $\begin{array}{\|c} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{array}$ | $\mathrm{r}$ | $\mathrm{r}$ | $\begin{gathered} 50.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\mathrm{r} \$ \underset{\mathrm{lt}}{80.30 \mathrm{per}}$ | $\underset{\substack{\$ 0.30 \mathrm{per} \\ \mathrm{lt}}}{ }$ | $\left\lvert\, \begin{gathered} \$ 0.30 \text { per } \\ \mathrm{lt} \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} \$ 0.30 \text { per } \\ \mathrm{lt} \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}\right.$ | $\begin{gathered} 50.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \text { per } \\ \mathrm{lt} \end{gathered}$ | $: \begin{gathered} 90.27 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\mathrm{r} \mathrm{~S}_{\mathrm{lt}}^{50.27 \mathrm{per}} \mathrm{lt}$ | $\mathrm{r} \text { \$0.27 per }$ | $\begin{gathered} 50.27 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{array}{\|c} \$ 0.23 \text { per } \\ \mathrm{lt} \end{array}$ | $\underset{\substack{\text { So.23 per }}}{5}$ | $\begin{array}{\|c\|} \hline \$ 0.23 \text { per } \\ \mathrm{lt} \end{array}$ | $\left\lvert\, \begin{array}{r} \$ 0.18 \text { per } \\ \mathrm{lt} \end{array}\right.$ | $\begin{gathered} \$ 0.18 \text { per } \\ \mathrm{lt} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 0.12 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\mathrm{r}_{\mathrm{i}}^{\$ 0.12 \text { per }} \mathrm{lt}$ | $\begin{array}{r} \$ 0.12 \text { per } \\ \mathrm{lt} \end{array}$ | $\underset{\mathrm{lt}}{\$ 0.12 \text { per }}$ | $\underset{\mathrm{lt}}{\$ 0.12 \text { per }}$ | 0\% |
| 27101230 | --- Diesel | $\begin{array}{\|c\|} \hline 50.30 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{array}$ | $\begin{gathered} \left.\$ \begin{array}{c} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{array} \right\rvert\, \\ \hline \end{gathered}$ | $\begin{gathered} 50.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\left\lvert\, \begin{gathered} 50.30 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{gathered}\right.$ | $\begin{array}{\|c} \$ 0.30 \\ \mathrm{lt} \\ \hline \end{array}$ | $\begin{gathered} \mathrm{r} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\underset{\text { lt }}{80.30 \text { per }}$ | $\begin{gathered} \mathrm{t} .30 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{gathered}$ | $\left\lvert\, \begin{gathered} \$ 0.30 \text { per } \\ \mathrm{lt} \\ \hline \end{gathered}\right.$ | $\begin{gathered} 50.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.30 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\underset{\mathrm{lt}}{\$ 0.27 \mathrm{per}}$ | $\begin{array}{\|c} \mathrm{r} \\ \stackrel{50.27}{\mathrm{t}} \mathrm{per} \\ \mathrm{lt} \end{array}$ |  | $\left\lvert\, \begin{gathered} 50.27 \\ \mathrm{lt} \\ \hline \mathrm{per} \\ \hline \end{gathered}\right.$ | $\begin{gathered} \$ 0.23 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \text { \$0.23 per } \\ \mathrm{lt} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 0.23 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\left\lvert\, \begin{gathered} \$ 0.18 \text { per } \\ \text { lt } \\ \hline \end{gathered}\right.$ | $\begin{gathered} \text { so. } 18 \text { per } \\ \text { lt } \end{gathered}$ |  |  | $\underset{1 t}{50.12}$ | $\begin{gathered} \$ 0.12 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{array}{\|c\|} \$ 0.12 \text { per } \\ \mathrm{lt} \end{array}$ | 0\% |
| 27101240 | --- Aviation gasoline | $\begin{array}{\|c\|} \hline 50.05 \\ \mathrm{lt} \text { per } \end{array}$ |  |  | $\left\lvert\, \begin{gathered} 50.05 \\ \mathrm{lt} \text { per } \\ \hline \end{gathered}\right.$ | $\begin{gathered} \$ 0.05 \text { per } \\ \mathrm{lt} \end{gathered}$ |  | $\begin{gathered} \$ 0.05 \\ \mathrm{lt} \\ \hline \mathrm{per} \\ \hline \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { S0.05 per } \\ \mathrm{lt} \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} \text { so.05 per } \\ \mathrm{lt} \\ \hline \end{gathered}\right.$ | $\left\lvert\, \begin{gathered} \text { So.05 per } \\ \mathrm{lt} \\ \hline \end{gathered}\right.$ | $\begin{gathered} 50.05 \mathrm{per} \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 0.05 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\$ 0.045$ per It | $\$ 0.045$ per lt | $\$ 0.045$ per It | $\frac{\text { lt }}{\$ 0.045}$ per It | $\$ 0.038$ per It | $\begin{aligned} & \$ 0.038 \\ & \text { per lt } \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 0.038 \\ \text { per lt } \end{array}$ | $\left\lvert\, \begin{gathered} \$ 0.03 \text { per } \\ \mathrm{lt} \end{gathered}\right.$ | $\begin{gathered} \text { so.03 per } \\ \mathrm{lt} \end{gathered}$ | $\begin{array}{\|c\|c\|} \hline 80.02 \\ \mathrm{lt} \\ \hline \mathrm{per} \\ \hline \end{array}$ |  | $\begin{array}{r} 50.02 \text { per } \\ \mathrm{lt} \end{array}$ | $\begin{array}{\|c} \$ 0.02 \text { per } \\ \mathrm{lt} \end{array}$ | $: \begin{gathered} \text { so.02 per } \\ \mathrm{lt} \end{gathered}$ | 0\% |
| 27101250 | --- Jet fuel and aviation kerosine | $50.03 \text { per }$ | $r \$ 0.03 \text { per }$ | $\mathrm{r} 50.03 \mathrm{per}$ | $50.03 \text { per }$ | $\$ 0.03 \text { per }$ | $\mathrm{r} \$ 0.03 \mathrm{per}$ | $\$ 0.03 \text { per }$ | $\$ 80.03 \text { per }$ | $50.03 \operatorname{per}$ | So.03 per | $50.03 \text { per }$ | $\$ 0.03 \text { per }$ | $\$ 0.027$ | $\$ 0.027$ | $\underset{\substack{\text { \$0.027 } \\ \text { per lt }}}{\text { S0, }}$ | $\underset{\substack{\text { \$0.027 } \\ \text { per It }}}{\text { S0, }}$ | $\underset{\substack{\text { \$0.023 } \\ \text { per lt }}}{\text { S.0.0 }}$ | $\underset{\substack{\text { pe.023 } \\ \text { per }}}{\text { S0.03 }}$ | $\underset{\text { per lt }}{\$ 0.023}$ | $\underset{\substack{\text { \$0.018 } \\ \text { per lt }}}{\text { Sol }}$ | $\underset{\substack{\text { \$0.018 } \\ \text { per lt }}}{\text { S }}$ | $\underset{\substack{\text { \$0.012 } \\ \text { per lt }}}{\text { S }}$ | ${ }_{\substack{\text { \$0.012 } \\ \text { per lt }}}^{\text {S }}$ | ${ }_{\substack{\text { P0.012 } \\ \text { per lt }}}^{\text {S0, }}$ | ${ }_{\substack{\text { S0.012 } \\ \text { per lt }}}^{\text {S }}$ | $\$ 0.012$ | \% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 27101260 | --- Other kerosine and white spirit | ${ }_{\text {lt }}^{50.10}$ | ${ }_{\text {dit }}^{\text {s0.10 per }}$ | ${ }_{\text {so. }}^{\text {lt }}$ lt | ${ }_{\text {so. }}^{\text {lit per }}$ |  | ${ }_{\text {dit }}^{\text {s0.10 per }}$ | ${ }_{\text {dit }}^{\text {s0.10 per }}$ lt | ${ }_{\text {So.10 per }}^{\text {lt }}$ | ${ }_{\text {lt }}^{\text {s0.10 per }}$ | ${ }_{\text {lt }}^{\text {So. } 10 \text { per }}$ | ${ }_{\text {so.lo }}^{\text {lt }}$ | ${ }_{\text {so. }}^{\text {so per }}$ | ${ }_{\text {lt }}^{\text {S0,09 per }}$ | ${ }_{\text {do }}^{\text {so.09 per }}$ | ${ }_{\text {dt }}^{\text {so.09 per }}$ lt | ${ }_{\text {som per }}^{\text {lt }}$ | ${ }_{\text {lt }}^{\text {S0, }}$ | ${ }_{\text {lt }}^{\text {\$0.08 }}$ per | ${ }_{\text {S }}^{\text {s0.08 per }} \mathrm{l}$ | ${ }_{\text {a }}^{\text {s0.06 per }}$ lt | s0.06 per lt | ${ }_{\text {dit }}^{\text {s0.04 per }}$ | ${ }_{\text {dt }}^{\text {so.04 per }} \mathrm{l}$ | ${ }_{\text {lt }}^{\text {s0.04 per }}$ | ${ }_{\text {lt }}^{\text {S0,04 per }}$ | ${ }_{\text {do }}^{\text {do }}$ | 0\% |
| 27101270 | --- Distillate fuels | $\begin{gathered} \$ 0.22 \\ \mathrm{lt} \end{gathered}$ | \$0.22 per | $\mathrm{r}$ | $850.22 \mathrm{per}$ | $\$ 0.22 \mathrm{per}$ | $\begin{aligned} & \$ 0.22 \mathrm{per} \\ & \mathrm{lt} \end{aligned}$ | $\begin{gathered} \$ 0.22 \\ \mathrm{lt} \end{gathered}$ | ${ }^{\$ 0.22} \mathrm{per}$ | $\$$ | $\underset{\text { lt }}{\text { l }}$ | $\underset{\text { lt }}{\substack{\text { S0.22 per } \\ \mathrm{lt}}}$ |  |  |  |  | ${ }_{\text {St }}^{\text {S0.20 per }} \mathrm{lt}$ |  |  | $\underbrace{\substack{\text { S0. } \\ \mathrm{lt} \\ \text { per }}}_{\text {lt }}$ |  |  |  | $\underset{\text { lt }}{\substack{\text { s0.09 per } \\ \mathrm{lt}}}$ |  | ${ }_{\text {S0.09 per }}^{\text {lt }}$ | $\$ 0.09 \text { per }$ | 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\% | 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\% | 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\% | 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\% | $4 \%$ | 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\% | 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\% | 0\% |
| 27109100 | $\begin{array}{\|l} \hline \text {--- Containing polychlorinated } \\ \text { biphenyls (PCBs), polychlorinated } \\ \text { terphenyls (PCTs) or } \\ \text { polybrominated biphenyls (PBBs) } \\ \hline \end{array}$ | 10\% | 10\% | 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\% |
| 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\% | 0\% |
| 27111100 | --- Natural gas | $\begin{gathered} \$ 0.20 \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\underbrace{\$ 0.20 \mathrm{per}}_{\mathrm{kg}}$ | $\begin{gathered} 50.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ |  | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \frac{80.18}{\mathrm{~kg}} \mathrm{per} \\ \hline \end{gathered}$ | $\underset{\mathrm{kg}}{50.18 \text { per }}$ | $\begin{gathered} \$ 0.18 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.18 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.15 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.15 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} \$ 0.15 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} \$ 0.12 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.12 \\ \mathrm{~kg} \end{gathered}$ | $\underset{\mathrm{kg}}{\substack{50.08 \\ \mathrm{~kg} \\ \hline \\ \hline \\ \hline \\ \hline}}$ | $\underset{\mathrm{kg}}{\$ 0.08 \text { per }}$ | $\begin{gathered} 50.08 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.08 \text { per } \\ \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 50.08 \text { per } \\ \mathrm{kg} \end{gathered}$ | \% |
| 27111200 | --- Propane | $\begin{array}{\|c\|} \hline \$ 0.20 \\ \mathrm{~kg} \\ \hline \end{array}$ | $\underbrace{50.20}_{\mathrm{kg}} \mathrm{kger}$ | $\begin{gathered} \frac{\mathrm{kg}}{\mathrm{k} \cdot 2 \mathrm{por}} \mathrm{~kg} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\underset{\mathrm{kg}}{50.2 \mathrm{pg}}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ |  |  | $\underbrace{\$ 0.20}_{\mathrm{kg}} \mathrm{per}$ | $\begin{array}{\|c} \$ 0.20 \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} 80.20 \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \$ 0.20 \\ \mathrm{~kg} \\ \hline \end{array}$ | $: \begin{gathered} \frac{\mathrm{kg}}{80.2 \mathrm{per}} \mathrm{~kg} \\ \hline \end{gathered}$ | $: \begin{gathered} \frac{\mathrm{kg}}{50.18 \mathrm{pg}} \mathrm{~kg} \\ \hline \end{gathered}$ | $\underbrace{\mathrm{r} 0.18 \mathrm{ger}}_{\mathrm{kg}}$ | $\begin{gathered} \frac{\mathrm{kg}}{\mathrm{k} .18 \mathrm{per}} \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{gathered} \frac{\mathrm{kg}}{50.18} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \mathbf{k g} \\ \hline 0.15 \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} \frac{\mathrm{kg}}{\mathbf{5 0 . 1 5}} \mathrm{pg} \text { per } \\ \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 50.15 \\ \mathrm{~kg} \text { per } \\ \hline \end{gathered}$ | $\underbrace{50.12}_{\mathrm{kg}} \mathrm{~kg}$ | $\begin{array}{\|c\|} \hline \mathrm{Kg} \\ \hline \mathrm{~kg} \\ \mathrm{~kg} \\ \hline \end{array}$ |  |  | $\begin{array}{\|c} \frac{\mathrm{kg}}{50.08} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ |  | $\begin{array}{\|c} 50.08 \\ \mathrm{~kg} \\ \hline \end{array}$ | D\% |
| 27111300 | --- Butanes | $\underbrace{\mathrm{So.20}}_{\mathrm{kg}} \mathrm{kger}$ | $\underbrace{50.20}_{\mathrm{kg}} \mathrm{kger}$ | $\underset{\mathrm{rg}}{\substack{\mathrm{Kg} \\ \mathrm{~kg} \\ \mathrm{~kg} \\ \hline \text { per } \\ \hline}}$ | $\underset{\mathrm{kg}}{50.2 \mathrm{pg}}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ |  |  | $\underset{\mathrm{kg}}{\frac{\mathrm{~kg}}{\mathrm{~kg}} \mathrm{per}}$ |  | $\begin{array}{\|c\|} \$ 0.20 \\ \mathrm{~kg} \end{array}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\left.\right\|_{\mathrm{kg}} ^{50.2 \mathrm{pg}} \mathrm{per}$ | $\underset{\mathrm{kg}}{\mathrm{song}}$ |  |  | $\begin{gathered} \frac{\mathrm{kg}}{80.18 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \$ 0.15 \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 0.15 \\ \mathrm{~kg} \end{array}$ | $\begin{gathered} \$ 0.15 \\ \hline \mathrm{~kg} \end{gathered}$ |  |  |  |  | $\underset{\mathrm{kg}}{\frac{\mathrm{~kg}}{50.0 \mathrm{per}}}$ | $\begin{gathered} \frac{\mathrm{ks}}{50.08} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline 50.08 \\ \hline \mathrm{~kg} \text { per } \\ \hline \end{array}$ | 0\% |
| 27111400 | --- Ethylene, propylene, butylene and butadiene | $\begin{gathered} 50.20 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\underbrace{50.20}_{\mathrm{kg}} \mathrm{~kg}$ |  | $\begin{array}{\|c} \frac{\mathrm{kg}}{50.20} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} 50.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \frac{\mathrm{Kg}}{\mathrm{~kg}} \underset{\mathrm{~kg}}{\mathrm{~kg}} \mathrm{per} \\ \hline \end{gathered}$ | $\begin{array}{\|c} \frac{\mathrm{Kg}}{50.20} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ |  | $\begin{array}{\|c} \frac{\mathrm{kg}}{80.2 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \begin{array}{c} 50.20 \\ \mathrm{~kg} \\ \hline \end{array} \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{\mathrm{Kg}} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} \frac{\mathrm{kg}}{\$ 0.20} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{50.18 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ |  | $\begin{gathered} \frac{\mathrm{kg}}{\mathrm{~kg}} \mathrm{~kg} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{gathered}$ |  | $\begin{gathered} \$ 0.15 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{\$ 0.15 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 50.15 \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \begin{array}{c} \text { Kg } \\ \hline 0.12 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array} \\ \hline \end{array}$ | $\begin{array}{\|c\|c\|} \hline \mathrm{kg} \\ \hline 0.12 \\ \mathrm{~kg} \\ \hline \end{array}$ |  | $\begin{gathered} \$ 0.08 \text { per } \\ \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{gathered} 50.08 \text { per } \\ \mathrm{kg} \end{gathered}$ |  | $\begin{array}{\|c\|} \hline \mathrm{Kg} \\ \hline \mathrm{~kg} \mathrm{~kg} \mathrm{per} \\ \hline \end{array}$ | 0\% |
| 27111900 | --- Other | $\begin{gathered} 50.20 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ |  | $\begin{gathered} \frac{80.20}{} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{gathered} \frac{\mathrm{Kg}}{50.20 \mathrm{per}} \mathrm{~kg} \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \frac{\mathrm{kg}}{} \mathrm{k} .20 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{r} \mathrm{r} \stackrel{20.20 \mathrm{per}}{\mathrm{~kg}} \\ \hline \end{array}$ |  |  | $\begin{array}{\|c\|} \hline \begin{array}{c} \mathrm{kg} \\ \hline 0.20 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array} \mathrm{c}^{2} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 50.2 \mathrm{~kg} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \mathrm{kg} \\ \hline 0.20 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array} \mathrm{c}^{2} \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{80.2 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{Kg}}{50.18 \mathrm{per}} \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} \frac{\mathrm{kg}}{\mathrm{r}}{ }^{50.18 \mathrm{per}} \mathrm{~kg} \\ \mathrm{~kg} \\ \hline \end{gathered}$ |  | $\begin{array}{\|c} \frac{\mathrm{kg}}{50.18} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{50.15 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \frac{\mathrm{kg}}{\mathrm{Sol}} \mathrm{~kg} \mathrm{per} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline 50.15 \\ \mathrm{~kg} \\ \hline \end{array}$ |  | $\begin{array}{\|c\|} \hline \begin{array}{c} \mathrm{kg} \\ \hline 0.12 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array} \mathrm{c}^{2} \\ \hline \end{array}$ | $\begin{array}{\|c\|c\|} \hline \mathrm{k} \$ 0.08 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} \$ 0.08 \text { per } \\ \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \mathrm{kg} \\ \hline \mathrm{~kg} \mathrm{~kg} \mathrm{per} \\ \hline \end{array}$ |  |  | 0\% |
| 27112100 | --- Natural gas | $\begin{gathered} 50.20 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\underbrace{\mathrm{r} 0.2 \mathrm{~kg}}_{\mathrm{kg}} \mathrm{kger}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c} \frac{\mathrm{Kg}}{50.20 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ |  | $\begin{gathered} \frac{\mathrm{kg}}{\mathrm{Kg} 20 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{gathered}$ |  | $\begin{array}{\|c} \frac{\mathrm{kg}}{50.2 \mathrm{per}} \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 0.20 \\ \hline \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \frac{\mathrm{kg}}{} \begin{array}{c} \$ 0.20 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array} \\ \hline \end{array}$ |  | $\begin{array}{\|c} \frac{\mathrm{Kg}}{50.18 \mathrm{per}} \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{\mathrm{r}}{ }^{50.18} \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ |  |  | $\begin{array}{\|c} \mathrm{S}^{50.15} \mathrm{~kg} \text { per } \\ \hline \end{array}$ |  | $\begin{array}{\|c\|} \hline 50.15 \\ \mathrm{~kg} \text { per } \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{80.12 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ |  | $\begin{array}{\|c\|c\|} \hline \mathrm{k} \$ 0.08 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c} \frac{\mathrm{kg}}{\mathrm{r}} \underset{\mathrm{~kg}}{\mathrm{~kg}} \mathrm{per} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \mathrm{kg} \\ \hline \mathrm{~kg} \mathrm{~kg} \mathrm{per} \\ \hline \end{array}$ |  |  | 0\% |
| 27112900 | - -- Other | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ |  | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.20 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{array}{\|c\|} \hline 50.20 \text { per } \\ \mathrm{kg} \end{array}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.20 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\underset{\mathrm{kg}}{\frac{\mathrm{~kg}}{\mathrm{~kg}} \mathrm{per}}$ | $\begin{array}{\|c\|} \hline \frac{\mathrm{kg}}{80.2 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 0.20 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | ${ }_{\text {k }}^{50.20 ~ p e r ~}$ |  | $\underset{\mathrm{kg}}{50.18 \mathrm{per}}$ | $\underset{\substack{50.18 \\ \mathrm{~kg} \\ \mathrm{~kg} \\ \hline}}{ }$ | $\underset{\mathrm{kg}}{\substack{\text { k } 18 \text { per }}}$ | $\begin{array}{\|c} \frac{\mathrm{Kg}}{50.18 \mathrm{per}} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\underbrace{\text { S0. }}_{\text {kg }}$ | $\begin{array}{\|c\|} \hline \$ 0.15 \\ \hline \mathrm{~kg} \end{array}$ | ${ }_{\text {Skg }}^{50.15 \text { per }}$ | $\underbrace{\substack{\text { kg per }}}_{\text {kg }}$ | $\underset{\text { kg }}{\substack{\text { S0.12 per }}}$ |  | $\begin{array}{r} \$ 0.08 \text { per } \\ \mathrm{kg} \end{array}$ | $\begin{gathered} 50.08 \text { per } \\ \hline \mathrm{kg} \end{gathered}$ |  | $\begin{gathered} 50.08 \text { per } \\ \mathrm{kg} \end{gathered}$ | 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\% |
| 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\% |
| 27129000 | $\cdots$ - 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\% |
| 27131100 | $\cdots$-- 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\% | 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\% | $\frac{4 \%}{4 \%}$ | 4\% | 0\% |
| 27132000 | $\xrightarrow{-- \text { Petroleum bitumen }}$ | 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\% | 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\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 27141000 | -- Bituminous or oil shale and tar sands | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27149000 | -- 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\% |
| 27150000 | - Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 27160000 | - Electrical energy. (optional heading) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28011000 | --Chlorine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28012000 | $\cdots$ - Iodine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28013000 | -- Fluorine; bromine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28020000 | - Sulphur, sublimed or precipitated; colloidal sulphur. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28030000 | - Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28041000 | $\rightarrow$-- Hydrogen | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28042100 | --- Argon | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28042900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28043000 | $\cdots$ - Nitrogen | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ |
| 28044000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28045000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28046100 | --- Containing by weight not less than $99.99 \%$ of silicon | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28046900 | --- 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\% |
| 28047000 | -- Phosphorus | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28048000 | $\cdots$ Arsenic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28049000 | -- Selenium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28051100 | --- Sodium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28051200 | --- Calcium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28051900 | --- 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\% |
| 28053000 | - - Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28054000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28061000 | -- Hydrogen chloride (hydrochloric | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28062000 | -- Chlorosulphuric acid | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28070000 | - Sulphuric acid; oleum. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28080000 | - Nitric acid; sulphonitric acids. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28091000 | -- Diphosphorus pentaoxide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28092000 | -- Phosphoric acid and polyphosphoric acids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28100000 | - Oxides of boron; boric acids. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28111100 | - -- Hydrogen fluoride (hydrofluoric acid) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28111900 | --- 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\% |
| 28112100 | --- Carbon dioxide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | $0 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $0 \%$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \sigma_{\sigma}}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| $28112200$ | --- Silicon dioxide | $10 \%$ $10 \%$ | 10\% | 8\% | $8 \%$ $8 \%$ | 8\% | $8 \%$ $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | $\frac{.0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{.0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 28129000 | --- Onher | 10\% | 10\% | 8\% | 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\% | 0\% |
| 28129000 | -- 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\% |
| 28131000 | -- Carbon disulphide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28139000 | -- 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\% |
| 28141000 | -- Anhydrous ammonia | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28142000 | -- Ammonia in aqueous solution | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28151100 | $\cdots$--- Solid | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28151200 | $\begin{aligned} & \begin{array}{l} -- \text { In aqueous solution (soda lye or } \\ \text { liquid soda) } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28152000 | -- Potassium hydroxide (caustic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28153000 | $\begin{aligned} & \text { - Peroxides of sodium or } \\ & \text { potassium } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28161000 | -- Hydroxide and peroxide of magnesium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28164000 | - - Oxides, hydroxides and peroxides, of strontium or barium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28170000 | -Zinc oxide; zinc peroxide. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28181000 | -- Artificial corundum, whether or not chemically defined | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 28182000 | -- Aluminium oxide, other than artificial corundum | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28183000 | -- Aluminium hydroxide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28191000 | -- Chromium trioxide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28199000 | -- 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\% |
| 28201000 | $\cdots$ Manganese dioxide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28209000 | -- 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\% |
| 28211000 | $\cdots-$ Iron oxides and hydroxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28212000 | -- Earth 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\% |
| 28220000 | - Cobalt oxides and hydroxides; commercial cobalt oxides. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28230000 | - Titanium oxides. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28241000 | - - Lead monoxide (litharge, massicot | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28249000 | - 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\% |
| 28251000 | -- Hydrazine and hydroxylamine and their inorganic salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28252000 | -- Lithium oxide and hydroxide | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28253000 | -- Vanadium oxides and hydroxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28254000 | -- Nickel oxides and hydroxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28255000 | -- Copper oxides and hydroxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28256000 | $\begin{aligned} & \text {-- Germanium oxides and } \\ & \text { zirconium dioxide } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28257000 | -- Molybdenum oxides and hydroxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | $6 \%$ | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28258000 | -- Antimony oxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28259000 | -- 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\% |
| 28261200 | -.-- Of aluminium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28261900 | --- 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\% |
| 28263000 | -- Sodium hexafluoroaluminate (synthetic cryolite) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28269000 | -- 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\% |
| 28271000 | -- Ammonium 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\% |
| 28272000 | -- Calcium 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\% |
| 28273100 | --- Of magnesium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28273200 | -.- Of aluminium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28273500 | -..- Of nickel | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28273900 | --- 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\% |
| 28274100 | --- Of copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28274900 | --- 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\% |
| 28275100 | -- Bromides of sodium or of potassium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28275900 | --- 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\% |
| 28276000 | -- Iodides and iodide oxides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28281000 | -- Commercial calcium hypochlorite and other calcium hypochlorites | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28289000 | -- 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\% |
| 28291100 | --- Of sodium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28291900 | --- 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\% |
| 28299000 | -- 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\% | $0 \%$ |
| 28301000 | -- Sodium sulphides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28309000 | -- 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\% |
| 28311000 | --- Of sodium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28319000 | -- 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\% | $0 \%$ |
| 28321000 | -- Sodium sulphites | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28322000 | -- Other sulphites | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 28323000 | -- Thiosulphates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28331100 | --- Disodium sulphate | 10\% | 10\% | 8\% | 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 |
| 28331900 | -.-- 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\% |
| 28332100 | --- Of magnesium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 28332200 | --- Of aluminium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28332400 | --- Of nickel | 10\% | 10\% | 8\% | 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\% | 0\% |
| 28332500 | -..- Of copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 28332700 | --- Of barium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28332900 | $\cdots$ | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28334000 | -- Peroxosulphates (persulphates) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28341000 | $\cdots$ Nitrites | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28342100 | -.-- Of potassium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28342900 | -..- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 28351000 | -- Phosphinates (hypophosphites) and phosphonates (phosphites) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28352200 | -.- Of mono- or disodium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28352400 | --- Of potassium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28352500 | --- Calcium hydrogenorthophosphate ("dicalcium phosphate") | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28352600 | --- Other phosphates of calcium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28352900 | --- 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\% |
| 28353100 | --- Sodium triphosphate (sodium tripolyphosphate) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28353900 | --- 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\% |
| 28362000 | -- Disodium carbonate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28363000 | $\begin{aligned} & \text { - Sodium hydrogencarbonate } \\ & \text { (sodium bicarbonate) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28364000 | -- Potassium carbonates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28365000 | -- Calcium carbonate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28366000 | -- Barium carbonate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28369100 | --- Lithium carbonates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28369200 | --- Strontium carbonate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 28369900 | --- 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\% |
| 28371900 | --- 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\% |
| 28372000 | -- Complex cyanides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28391100 | --. Sodium metasilicates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28391900 | -.-- 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\% |
| 28399000 | -- 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\% |
| 28401100 | --- Anhydrous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28401900 | -.-- 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\% |
| 28402000 | -- Other borates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28403000 | -- Peroxoborates (perborates) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28413000 | -- Sodium dichromate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28415000 | -- Other chromates and dichromates; peroxochromates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28416100 | --- Potassium permanganate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28416900 | --- 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\% |
| 28417000 | $\cdots$ Molybdates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28418000 | -- Tungstates (wolframates) | 10\% | 10\% | $8 \%$ $8 \%$ | 8\% | 8\% | $8 \%$ $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }_{0}^{0 \%}$ | 0\% | 0\% | ${ }_{0}^{0 \%}$ | 0\% |
| 28419000 | -- 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\% |
| 28421000 | - - Double or complex silicates, including aluminosilicates whether or not chemically defined | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28429000 | -- 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\% |
| 28431000 | -- Colloidal precious 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\% |
| 28432100 | --. Silver nitrate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28432900 | --- 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\% |
| 28433000 | -- Gold 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\% |
| 28439000 | -- Other compounds; amalgams | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28441000 | - - Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium 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\% |
| 28442000 | - - Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235 , plutonium or compounds of these products | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28443000 | - - Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 , thorium or compounds of these products | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{gathered} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 28444000 | - - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30 ; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28445000 | - Spent (irradiated) fuel elements (cartridges) of nuclear reactors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28451000 | -- Heavy water (deuterium oxide) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28459000 | -- 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\% |
| 28461000 | -- Cerium 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\% |
| 28469000 | -- 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\% |
| 28470000 | - Hydrogen peroxide, whether or not solidified with urea. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28480000 | - Phosphides, whether or not chemically defined, excluding ferrophosphorus. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28491000 | -- Of calcium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28492000 | -- Of silicon | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28499000 | -- 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\% |
| 28500000 | - Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49 . | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28521000 | -- Chemically defined | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 28529000 | -- 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\% |
| 28530000 | Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air, amalgams, other than amalgams of precious metals. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29011000 | -- Saturated | 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\% |
| 29012100 | --- Ethylene | 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\% |
| 29012200 | --- Propene (propylene) | 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\% |
| 29012300 | --- Butene (butylene) and isomers | 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\% |
| 29012400 | --- Buta-1,3-diene and isoprene | 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\% |
| 29012900 | $\cdots$ | 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\% |
| 29021100 | --- Cyclohexane | 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\% |
| 29021900 | --- 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\% |
| 29023000 | $\cdots$ | 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\% | $0 \%$ |
| 29024100 | --- o-Xylene | 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\% |
| 29024200 | ---m-Xylene | 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\% |
| 29024300 | ---p-Xylene | 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\% |
| 29024400 | --- Mixed xylene isomers | 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\% |
| 29025000 | -- Styrene | 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\% |
| 29026000 | --Ethylbenzene | 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\% |
| 29027000 | -- Cumene | 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\% |
| 29029000 | -- 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\% |
| 29031100 | - -- Chloromethane (methyl chloride) and chloroethane (ethyl chloride) | 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\% |
| 29031200 | $\begin{aligned} & \begin{array}{l} -- \text { Dichloromethane (methylene } \\ \text { chloride) } \end{array} \\ & \hline \end{aligned}$ | 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\% |
| 29031300 | --- Chloroform (trichloromethane) | 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\% |
| 29031400 | --- Carbon tetrachloride | 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\% |
| 29031500 | --- Ethylene dichloride (ISO) (1,2- | 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\% |
| 29031900 | --- 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\% |
| 29032100 | - -- Vinyl chloride (chloroethylene) | 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\% |
| 29032200 | -.-- Trichloroethylene | 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | Year 4 | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDD } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year 16 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29032300 | --- Tetrachloroethylene (perchloroethylene) | 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\% |
| 29032900 | --- 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\% |
| 29033100 | --- Ethylene dibromide (ISO) (1,2- dibromoethane) | 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\% |
| 29033900 | --- 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\% |
| 29037100 | --- Chlorodifluoromethane | 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\% |
| 29037200 | $\cdots$ | 5\% | 5\% | $4 \%$ | 4\% | $4 \%$ | $4 \%$ | $3 \%$ | $3 \%$ | $3 \%$ | $\frac{2 \%}{2 \%}$ | 2\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | $0 \%$ | 0\% | 0\% | ${ }^{0 \%}$ | ${ }^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | ${ }^{0 \%}$ | 0\% |
| $\frac{29037300}{29037400}$ | $\cdots$ | 5\% | 5\% | 4\% | 4\% | 4\% | $4 \%$ | $3 \%$ | $\frac{3 \%}{3 \%}$ | $\frac{3 \%}{3 \%}$ | 2\% $2 \%$ | $\frac{2 \%}{2 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 29037500 | --- Dichloropentafluoropropanes | 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\% |
| 29037600 | - -- Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes | 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\% |
| 29037700 | - -- Other, perhalogenated only with fluorine and chlorine | 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\% |
| 29037800 | -- Other perhalogenated derivatives | 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\% |
| 29037900 | $\cdots$ | 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\% |
| 29038100 | $--1,2,3,4,5,6-$Hexachlorocyclohexane (HCH <br> (ISO)), including lindane (ISO, <br> INN) | 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\% |
| 29038200 | $\begin{aligned} & - \text { - Aldrin (ISO), chlordane (ISO) } \\ & \text { and heptachlor (ISO) } \end{aligned}$ | 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\% |
| 29038900 | --- 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\% |
| 29039100 | - -- Chlorobenzene, odichlorobenzene and p dichlorobenzene | 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\% |
| 29039200 | --- Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(pchlorophenyl)ethane) | 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\% |
| 29039900 | --- 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\% |
| 29041000 | - - Derivatives containing only sulpho groups, their salts and ethyl esters esters | 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\% |
| 29042000 | - - Derivatives containing only nitro or only nitroso groups | 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\% |
| 29049000 | -- 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\% |
| 29051100 | --- Methanol (methyl alcohol) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29051200 | - -- Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29051300 | --- Butan-1-ol (n-butyl alcohol) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29051400 | --- Other butanols | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29051600 | - -- Octanol (octyl alcohol) and isomers 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\% |
| 29051700 | - -- Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29051900 | --- 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\% |
| 29052200 | --- Acyclic terpene alcohols | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29052900 | --- 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\% |
| 29053100 | --- Ethylene glycol (ethanediol) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29053200 | --- Propylene glycol (propane-1,2diol) | 10\% | 10\% | $8 \%$ | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29053900 | - -- 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\% |
| 29054100 | $\qquad$ <br> (hydroxymethyl)propane-1,3-diol (trimethylolpropane) (trimethylolpropane) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29054200 | --- Pentaerythritol | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29054300 <br> 29054400 <br> 20 | --- Mannitol | $\begin{aligned} & \frac{10 \%}{10 \%} \\ & \hline \end{aligned}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ |
| 29054500 | --- Glycerol | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29054900 | --- 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\% |
| 29055100 | ---Ethchlorvynol (INN) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ |
| 29055900 <br> 29061100 | $\ldots$ | 5\% | $\frac{5 \%}{5 \%}$ | 4\% | 4\% | 4\% | $4 \%$ | $\frac{3 \%}{3 \%}$ | $\frac{3 \%}{3 \%}$ | $\frac{3 \%}{3 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rate } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29061200 | - -- Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols | 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\% |
| 29061300 | --- Sterols and inositols | 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\% |
| 29061900 | --- 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\% |
| 29062100 | --- Benzyl alcohol | 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\% |
| 29062900 | --- 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\% |
| 29071100 | - -- Phenol (hydroxybenzene) and its salts | 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\% |
| 29071200 | --- Cresols and their salts | 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\% |
| 29071300 | --- Octylphenol, nonylphenol and their isomers; salts thereof | 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\% |
| 29071500 | --- Naphthols and their salts | 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\% |
| 29071900 | $\cdots$ | $5 \%$ | 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\% |
| 29072100 | --- Resorcinol and its salts | 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\% |
| 29072200 | --- Hydroquinone (quinol) and its salts | 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\% |
| 29072300 | --- 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts | 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\% |
| 29072900 | --- 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\% |
| 29081100 | --- Pentachlorophenol (ISO) | 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\% |
| 29081900 | --- 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\% |
| 29089100 | - .-- Dinoseb (ISO) and its salts | 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\% |
| 29089200 | $\begin{aligned} & \text {--- 4,6-Dinitro-o-cresol (DNOC } \\ & \text { (ISO)) and its salts } \end{aligned}$ | 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\% |
| 29089900 | --- 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\% |
| 29091100 | $\cdots$ | 5\% | $\frac{5 \%}{5 \%}$ | 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\% |
| 29091900 | --- 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\% |
| 29092000 | - - Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 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\% |
| 29093000 | - - Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives | 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\% |
| 29094100 | $\begin{aligned} & --2,2 \text {-Oxydiethanol (diethylene } \\ & \text { glycol, digol) } \end{aligned}$ | 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\% |
| 29094300 | - -- Monobutyl ethers of ethylene glycol or of diethylene glycol | 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\% |
| 29094400 | - -- Other monoalkylethers of ethylene glycol or of diethylene glycol | 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\% |
| 29094900 | --- 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\% |
| 29095000 | -- Ether-phenols, ether-alcoholphenols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 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\% |
| 29096000 | -- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives | 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\% |
| 29101000 | -- Oxirane (ethylene oxide) | 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\% |
| 29102000 | -- Methyloxirane (propylene oxide) | 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\% |
| 29103000 | $\begin{aligned} & \begin{array}{l} --1 \text {-Chloro-2,3-epoxypropane } \\ \text { (epichlorohydrin) } \end{array} \\ & \hline \end{aligned}$ | 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\% |
| 29104000 | -- Dieldrin (ISO, INN) | 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\% |
| 29109000 | -- 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\% |
| 29110000 | - Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. | 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\% |
| 29121100 | --- Methanal (formaldehyde) | 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\% |
| 29121200 | ---Ethanal (acetaldehyde) | 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\% |
| 29121900 | --- 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\% |
| 29122100 | --- Benzaldehyde | 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\% |
| 29122900 | $\cdots$ | 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\% |
| 29124100 | -- Vanillin (4-hydroxy-3- methoxybenzaldehyde) | 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \text { Year 2 } \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29124200 | - -- Ethylvanillin (3-ethoxy-4hydroxybenzaldehyde) | 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\% |
| 29124900 | --- 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\% |
| 29125000 | -- Cyclic polymers of aldehydes | 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\% |
| 29126000 | -- Paraformaldehyde | 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\% |
| 29130000 | - Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12. | 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\% |
| 29141100 | --- Acetone | 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\% |
| 29141200 | --- Butanone (methyl ethyl ketone) | 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\% |
| 29141300 | $\begin{aligned} & \text {--- 4-Methylpentan-2-one (methyl } \\ & \text { isobutyl ketone) } \end{aligned}$ | 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\% |
| 29141900 | --- 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\% |
| 29142200 | - -- Cyclohexanone and methylcyclohexanones | 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\% |
| 29142300 | $\cdots$ | 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\% |
| 29142900 | --- 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\% |
| 29143100 | - -- Phenylacetone (phenylpropan-2 one) | 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\% |
| 29143900 | --- 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\% |
| 29144000 | -- Ketone-alcohols and ketonealdehydes | 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\% |
| 29145000 | - - Ketone-phenols and ketones with other oxygen function | 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\% |
| 29146100 | --- Anthraguinone | 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\% |
| 29146900 | --- 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\% |
| 29147000 | - Halogenated, sulphonated, nitrated or nitrosated derivatives | 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\% |
| 29151100 | --- Formic acid | 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\% |
| 29151200 | $\cdots$-- Salts of formic acid | 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\% | $0 \%$ | $0 \%$ |
| 29151300 | --- Esters of formic acid | 5\% | 5\% | 4\% | $4 \%$ | 4\% | $4 \%$ | 3\% | 3\% | $3 \%$ | $\frac{2 \%}{2 \%}$ | ${ }^{2 \%}$ | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29152100 <br> 29152400 <br> 29 | --- Acetic acid | 5\% | 5\% | 4\% | 4\% | 4\% | 4\% | 3\% | $3 \%$ $3 \%$ 3 | $3 \%$ $3 \%$ | 2\% | 2\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29152900 | --- 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\% |
| 29153100 | ---Ethyl acetate | 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\% |
| 29153200 | --- Vinyl acetate | 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\% |
| 29153300 | $\cdots$ - n -Butyl acetate | 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\% |
| 29153600 | - -- Dinoseb (ISO) acetate | 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\% |
| 29153900 | --- 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\% |
| 29154000 | -- Mono-, di- or trichloroacetic acids, their salts and esters | 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\% |
| 29155000 | -- Propionic acid, its salts and esters | 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\% |
| 29156000 | -- Butanoic acids, pentanoic acids, their salts and esters | 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\% |
| 29157000 | -- Palmitic acid, stearic acid, their salts and esters | 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\% |
| 29159000 | -- 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\% |
| 29161100 | --- Acrylic acid and its salts | $5 \%$ | 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\% |
| 29161200 | --- Esters of acrylic acid | 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\% |
| 29161300 | - -- Methacrylic acid and its salts | 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\% |
| 29161400 | --- Esters of methacrylic acid | 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\% |
| 29161500 | --- Oleic, linoleic or linolenic acids, their salts and esters | 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\% |
| 29161600 | --- Binapacryl (ISO) | 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\% |
| 29161900 | --- 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\% |
| 29162000 | - - Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 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\% |
| 29163100 | --- Benzoic acid, its salts and esters | 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\% |
| 29163200 | --- Benzoyl peroxide and benzoyl chloride | 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\% |
| 29163400 | --- Phenylactic acid and its salts | 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\% |
| 29163900 | --- 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\% |
| 29171100 | --- Oxalic acid, its salts and esters | 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\% |
| 29171200 | --- Adipic acid, its salts and esters | 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\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29171300 | --- Azelaic acid, sebacic acid, their | 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\% |
| 29171400 | --- Maleic anhydride | 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\% |
| 29171900 | -.-- 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\% |
| 29172000 | - - Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 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\% |
| 29173200 | --- Dioctyl orthophthalates | 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\% |
| 29173300 | - -- Dinonyl or didecyl orthophthalates | 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\% |
| 29173400 | --- Other esters of orthophthalic acid | 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\% |
| 29173500 | --- Phthalic anhydride | 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\% |
| 29173600 | --- Terephthalic acid and its salts | 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\% |
| 29173700 | --- Dimethyl terephthalate | 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\% |
| 29173900 | --- 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\% |
| 29181100 | --- Lactic acid, its salts and esters | 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\% |
| 29181200 | --- Tartaric acid | 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\% |
| 29181300 | --- Salts and esters of tartaric acid | 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\% |
| 29181400 | --- Citric acid | 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\% |
| 29181500 | --- Salts and esters of citric acid | 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\% |
| 29181600 | --- Gluconic acid, its salts and esters | 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\% |
| 29111800 | ---Chlorobenzilate (ISO) | $5 \%$ | 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\% |
| 29181900 | $\cdots$ | $\frac{5 \%}{5 \%}$ | $\frac{5 \%}{5 \%}$ | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | $3 \%$ | 3\% | $3 \%$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29182100 <br> 2918200 <br> 29 | --- Salicylic acid and its salts <br> --- O-Acetylsalicylic acid, its salts and esters | 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\% |
| 29182300 | - -- Other esters of salicylic acid and their salts | 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\% |
| 29182900 | --- 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\% |
| 29183000 | - - Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives | 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\% |
| 29189100 | $\begin{aligned} & -\cdots-2,5-\mathrm{T} \text { (ISO) (2,4,5-} \\ & \text { trichlorophenoxyacetic acid), its } \\ & \text { salts and esters } \end{aligned}$ | 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\% |
| 29189900 | --- 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\% |
| 29191000 | - -Tris(2,3-dibromopropyl) phosphate | 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\% |
| 29199000 | -- 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\% |
| 29201100 | - -- Parathion (ISO) and parathionmethyl (ISO) (methyl-parathion) | 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\% |
| 29201900 | --- 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\% |
| 29209000 | -- 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\% |
| 29211100 | $\begin{array}{\|l\|l\|} \hline- \text {-- Methylamine, di- or } \\ \text { trimethylamine and their salts } \end{array}$ | 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\% |
| 29211900 | --- 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\% |
| 29212100 | ---Ethylenediamine and its salts | 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\% |
| 29212200 | --- Hexamethylenediamine and its salts | 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\% |
| 29212900 | --- 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\% |
| 29213000 | - - Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof | 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\% |
| 29214100 | --- Aniline and its salts | 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\% |
| 29214200 | --- Aniline derivatives and their | 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\% |
| 29214300 | $\begin{aligned} & \text {-- Toluidines and their } \\ & \text { derivatives; salts thereof } \end{aligned}$ | 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\% |
| 29214400 | - -- Diphenylamine and its derivatives; salts thereof | 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 13 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\underset{\text { Year } 20}{\substack{\text { LDC }}}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29214500 | --- 1-Naphthylamine (alphanaphthylamine), 2-naphthylamine (beta- naphthylamine) and their derivatives; salts thereof | 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\% |
| 29214600 | - -- Amfetamine (INN), <br> benzfetamine (INN), <br> dexamfetamine (INN), <br> etilamfetamine (INN), fencamfamin <br> (INN), lefetamine (INN), <br> levamfetamine (INN), mefenorex <br> (INN) and phentermine (INN); salts <br> thereof | 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\% |
| 29214900 | --- 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\% |
| 29215100 | --- o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof | 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\% |
| 29215900 | --- 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\% |
| 29221100 | - -- Monoethanolamine and its salts | 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\% |
| 29221200 | --- Diethanolamine and its salts | 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\% |
| 29221300 | -.- Triethanolamine and its salts | 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\% |
| 29221400 | --- Dextropropoxyphene (INN) and its salts | 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\% |
| 29221900 | $\cdots$ | 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\% |
| 29222100 | --- <br> Aminohydroxynaphthalenesulphoni c acids and their salts | 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\% |
| 29222900 | --- 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\% |
| 29223100 | - -- Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof | 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\% |
| 29223900 | --- 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\% |
| 29224100 | --- Lysine and its esters; salts thereof | 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\% |
| 29224200 | --- Glutamic acid and its salts | 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\% |
| 29224300 | --- Anthranilic acid and its salts | 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\% |
| 29224400 | --- Tilidine (INN) and its salts | 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\% |
| 29224900 | --- 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\% |
| 29225000 | - - Amino-alcohol-phenols, amino-acid-phenols and other aminocompounds with oxygen function | 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\% |
| 29231000 | -- Choline and its salts | 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\% |
| 29232000 | -- Lecithins and other phosphoaminolipids | 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\% |
| 29239000 | -- 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\% |
| 29241100 | $\cdots$ | 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\% |
| 29241200 | $\begin{aligned} & \text {--- Fluoroacetamide (ISO), } \\ & \text { monocrotophos (ISO) and } \\ & \text { phosphamidon (ISO) } \end{aligned}$ | 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\% |
| 29241900 | --. 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\% |
| 29242100 | --- Ureines and their derivatives; salts thereof | 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\% |
| 29242300 | - -- 2-Acetamidobenzoic acid (Nacetylanthranilic acid) and its salts | 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\% |
| 29242400 | --- Ethinamate (INN) | 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\% |
| 29242900 | --- 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\% |
| 29251100 | --- Saccharin and its salts | 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\% |
| 29251200 | --- Glutethimide (INN) | 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\% |
| 29251900 | --- 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\% |
| 29252100 | --- Chlordimeform (ISO) | 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\% |
| 29252900 | -.- 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\% |
| 29261000 | -- Acrylonitrile | 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\% |
| 29262000 | $\begin{aligned} & \begin{array}{l} \text { - 1-Cyanoguanidine } \\ \text { (dicyandiamide) } \end{array} \\ & \hline \end{aligned}$ | 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\% |
| 29263000 | - - Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4diphenylbutane) | 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\% |
| 29269000 | -- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 5 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 <br> LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29270000 | - Diazo-, azo- or azoxy- compounds. | 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\% |
| 29280000 | - Organic derivatives of hydrazine or of hydroxylamine. | 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\% |
| 29291000 | -- Isocyanates | 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\% |
| 29299000 | -- 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\% |
| 29302000 | -- Thiocarbamates and dithiocarbamates | 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\% |
| 29303000 | $\begin{array}{\|l} \hline- \text { Thiuram mono-, di- or } \\ \text { tetrasulphides } \\ \hline \end{array}$ | 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\% |
| 29304000 | -- Methionine | 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\% |
| 29305000 | $\begin{array}{\|l} \hline \text { - Captafol (ISO) and } \\ \text { methamidophos (ISO) } \\ \hline \end{array}$ | 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\% |
| 29309000 | -- 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\% |
| 29311000 | --Tetramethyl lead and tetraethyl lead | 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\% |
| 29312000 | --Tributyltin compounds | 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\% |
| 29319000 | $\cdots$ | 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\% |
| 29321100 | --- Tetrahydrofuran | 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\% |
| 29321200 | --- 2-Furaldehyde (furfuraldehyde) | 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\% |
| 29321300 | $\begin{aligned} & \text {--- Furfuryl alcohol and } \\ & \text { tetrahydrofurfuryl alcohol } \end{aligned}$ | 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\% |
| 29321900 | --- 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\% |
| 29322000 | - Lactones | 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\% |
| 29329100 | --- Isosafrole | 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\% |
| 29329200 | $\begin{aligned} & \text {--- 1-(1,3-Benzodioxol-5- } \\ & \text { yl)propan-2-one } \\ & \hline \end{aligned}$ | 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\% |
| 29329300 | --- Piperonal | 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\% |
| 29329400 | --- Safrole | 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\% |
| 29329500 | $\begin{aligned} & \text { - -- Tetrahydrocannabinols (all } \\ & \text { isomers) } \end{aligned}$ | 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\% |
| 29329900 | --- 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\% |
| 29331100 | --- Phenazone (antipyrin) and its | 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\% |
| 29331900 | --- 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\% |
| 29332100 | --- Hydantoin and its derivatives | 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\% |
| 29332900 | --- 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\% |
| 29333100 | $\ldots$--- Pyridine and its salts | 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\% |
| 29333200 | --- Piperidine and its salts | 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\% |
| 29333300 | - -- Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediat | 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\% |
| 29333900 | --- 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\% |
| 29334100 | - -- Levorphanol (INN) and its salts | 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\% |
| 29334900 | --- 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\% |
| 29335200 | - - Malonylurea (barbituric acid) and its salts | 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\% |
| 29335300 | - -- Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts there | 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\% |
| 29335400 | - -- Other derivatives of <br> malonylurea (barbituric acid); salts <br> thereof <br> - | 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\% |
| 29335500 | - -- Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof | 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29335900 | --- 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\% |
| 29336100 | --- Melamine | 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\% |
| 29336900 | -.-- 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\% |
| 29337100 | $\begin{aligned} & \hline \begin{array}{l} -- \text { 6-Hexanelactam (epsilon- } \\ \text { caprolactam) } \end{array} \\ & \hline \end{aligned}$ | 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\% |
| 29337200 | --- Clobazam (INN) and methyprylon (INN) | 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\% |
| 29337900 | $\cdots$ | 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\% |
| 29339100 | - -- Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam | 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\% |
| 29339900 | --- 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\% |
| 29341000 | -- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure | 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\% |
| 29342000 | -- Compounds containing in the structure a benzothiazole ringsystem (whether or not hydrogenated), not further fused | 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\% |
| 29343000 | -- Compounds containing in the structure a phenothiazine ringsystem (whether or not hydrogenated), not further fused | 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\% |
| 29349100 | --- Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts ther | 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\% |
| 29349900 | --- 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\% |
| 29350000 | - Sulphonamides. | 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\% |
| 29362100 | --- Vitamins A and their derivatives | 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\% |
| 29362200 | --- Vitamin $\mathrm{B1}$ and its derivatives | 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\% |
| 29362300 | --- Vitamin B2 and its derivatives | 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\% |
| 29362400 | - - D- or DL-Pantothenic acid <br> (Vitamin B3 or Vitamin B5) and its <br> derivatives | 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\% |
| 29362500 | - -- Vitamin B6 and its derivatives | 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\% |
| 29362600 | - -- Vitamin B12 and its derivatives | 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\% |
| 29362700 | --- Vitamin C and its derivatives | 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\% |
| 29362800 | --- Vitamin E and its derivatives | 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\% |
| 29362900 | -- Other vitamins and their derivatives | 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\% |
| 29369000 | -- Other, including natural concentrates | 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\% |
| 29371100 | --- Somatotropin, its derivatives and structural analogues | 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\% |
| 29371200 | $\cdots$ | 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\% | $0 \%$ |
| 29371900 | $\xrightarrow{-- \text { Other }}$ | $5 \%$ | 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\% |
| 29372100 | - -- Cortisone, hydrocortisone, <br> prednisone (dehydrocortisone) and <br> prednisolone <br> (dehydrohydrocortisone) | 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\% |
| 29372200 | - -- Halogenated derivatives of corticosteroidal hormones | 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 29372300 | --- Oestrogens and progestogens | 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\% |
| 29372900 | --- 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\% |
| 29375000 | - - Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues | 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\% |
| 29379000 | -- 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\% |
| 29381000 | -- Rutoside (rutin) and its | 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\% |
| 29389000 | -- 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\% |
| 29391110 | --- Concentrate of poppy straw containing $50 \%$ or more by weight of alkaloids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29391190 | --- 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\% |
| 29391900 | -.- 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\% |
| 29392000 | -- Alkaloids of cinchona and their derivatives; salts 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\% |
| 29393000 | -- Caffeine and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29394100 | --- Ephedrine and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29394200 | --- Pseudoephedrine (INN) and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29394300 | --- Cathine (INN) and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29394400 | --- Norephedrine and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 29394900 | --- 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\% |
| 29395100 | ---- Fenetylline (INN) and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29395900 | --- 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\% |
| 29396100 | --- Ergometrine (INN) and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29396200 | --- Ergotamine (INN) and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29396300 | --- Lysergic acid and its salts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 29396900 | --- 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\% |
| 29399100 | - -- Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives 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\% |
| 29399900 | --- 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\% |
| 29400000 | - Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39. | 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\% |
| 29411000 | - - Penicillins and their derivatives with a penicillanic acid structure; salts thereof | 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\% |
| 29412000 | - - Streptomycins and their derivatives; salts thereof | 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\% |
| 29413000 | $\begin{aligned} & \text {-- Tetracyclines and their } \\ & \text { derivatives; salts thereof } \\ & \hline \end{aligned}$ | 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\% |
| 29414000 | -- Chloramphenicol and its derivatives; salts thereof | 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\% |
| 29415000 | $\begin{aligned} & \text { - Erythromycin and its } \\ & \text { derivatives; salts thereof } \end{aligned}$ | 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\% |
| 29419000 | -- 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\% |
| 29420000 | - Other organic compounds. | 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\% |
| 30012000 | -- Extracts of glands or other organs or of their secretions | 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\% |
| 30019000 | -- 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\% |
| 30021000 | - - Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes | 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\% |
| 30022000 | -- Vaccines for human medicine | 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\% |
| 30023000 | - - Vaccines for veterinary medicine | 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\% |
| 30029000 | -- 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\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 30031000 | - - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | 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\% |
| 30032000 | -- Containing other antibiotics | 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\% |
| 30033100 | --- Containing insulin | 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\% |
| 30033900 | -.- 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\% |
| 30034000 | -- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics | 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\% |
| 30039000 | -- 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\% |
| 30041000 | - - Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives | 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\% |
| 30042000 | -- Containing other antibiotics | 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\% |
| 30043100 | --- Containing insulin | 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\% |
| 30043200 | - -- Containing corticosteroid hormones, their derivatives or structural analogues | 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\% |
| 30043900 | --- 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\% |
| 30044000 | - - Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics | 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\% |
| 30045000 | - - Other medicaments containing vitamins or other products of heading 29.36 vitamins or other products of heading 29.36 | 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\% |
| 30049000 | -- 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\% |
| 30051000 | - - Adhesive dressings and other articles having an adhesive layer | 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\% |
| 30059000 | -- 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\% |
| 30061000 | - - Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dent | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30062000 | -- Blood-grouping reagents | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30063000 | -- Opacifying preparations for Xray examinations; diagnostic reagents designed to be administered to the patient | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30064000 | - - Dental cements and other dental fillings; bone reconstruction cements | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30065000 | -- First-aid boxes and kits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30066000 | -- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 30067000 | - - Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments | 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\% |
| 30069100 | --- Appliances identifiable for ostomy 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\% |
| 30069200 | --- Waste pharmaceuticals | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 31010000 | - Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products. | 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\% |
| 31021000 | -- Urea, whether or not in aqueous solution | 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\% |
| 31022100 | $\cdots$ | 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\% |
| 31022900 | --- 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\% |
| 31023000 | -- Ammonium nitrate, whether or not in aqueous solution | 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\% |
| 31024000 | - - Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | 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\% |
| 31025000 | -- Sodium nitrate | 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\% |
| 31026000 | - - Double salts and mixtures of calcium nitrate and ammonium nitrate | 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\% |
| 31028000 | -- Mixtures of urea and ammmonium nitrate in aqueous or | 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\% |
| 31029000 | - - Other, including mixtures not specified in the foregoing subheadings | 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\% |
| 31031000 | -- Superphosphates | 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\% |
| 31039000 <br> 31042000 | -- Other | 5\% | 5\% | 4\% | 4\% | 4\% | 4\% | 3\% | $\frac{3 \%}{5 \%}$ | $\frac{3 \%}{5 \%}$ | 2\% | 2\% | 0\% | 0\% 4 | 0\% 4 | ${ }^{0 \%}$ | 0\% 4 | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 31043000 | -- Potassium sulphate | 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\% |
| 31049000 | -- 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\% |
| 31051000 | - - Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | 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\% |
| 31052000 | - - Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium | 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\% |
| 31053000 | $\begin{aligned} & \text { - Diammonium } \\ & \text { hydrogenorthophosphate } \\ & \text { (diammonium phosphate) } \end{aligned}$ | 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\% |
| 31054000 | - - Ammonium <br> dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate) | 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\% |
| 31055100 | --- Containing nitrates and phosphates | 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\% |
| 31055900 | --- 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\% |
| 31056000 | - - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium | 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\% |
| 31059000 | -- 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\% |
| 32011000 | -- Quebracho extract | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32012000 | -- Wattle extract | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32019000 | -- 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\% |
| 32021000 | -- Synthetic organic tanning substances | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32029000 | -- 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\% |
| 32030000 | Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 32041100 | --- Disperse 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 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 | $\begin{aligned} & - \text { - Basic dyes and preparations } \\ & \text { based thereon } \end{aligned}$ | 10\% | 10\% | 8\% | 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 | $\begin{array}{\|l\|} \hline-- \text { Reactive dyes and preparations } \\ \text { based thereon } \end{array}$ | 10\% | 10\% | 8\% | 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 | $\begin{aligned} & \text {-- Pigments and preparations } \\ & \text { based thereon } \end{aligned}$ | 10\% | 10\% | 8\% | 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 | $\cdots$ | 10\% | 10\% | 8\% | 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 | -- Vitrifiable 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 | $\begin{aligned} & \text {-- Liquid lustres and similar } \\ & \text { preparations } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 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\% | 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\% | 6\% | 6\% | 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\% | 6\% | 6\% | 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\% | 6\% | 6\% | 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\% | 6\% | 6\% | 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\% | 6\% | 6\% | 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 32151100 | --- Black | 10\% | 10\% | 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 | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 23 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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\% | 4\% | $4 \%$ | 0\% | 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\% | 4\% | 4\% | 0\% | 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\% | 4\% | 4\% | 0\% | 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\% | 4\% | 4\% | 0\% | 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\% | 4\% | 4\% | 0\% | 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\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33013000 | $\cdots$ - Resinoids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33019000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33021010 | --- Compund 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 alcochol | $\begin{gathered} \$ 18.00 \\ \text { per lt } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \$ 18.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 18.00 \\ \text { per It } \end{array}$ | $\begin{gathered} \$ 18.00 \\ \hline \text { per It } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 18.00 \\ \text { per It } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \$ 18.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 18.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{gathered} \$ 18.00 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 18.00 \\ \text { per lt } \end{gathered}$ | $\begin{array}{\|c\|} \hline \$ 18.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 18.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{gathered} \$ 18.00 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 16.00 \\ \text { per lt } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 16.00 \\ \text { per It } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 16.00 \\ \hline \text { per It } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 16.00 \\ \text { per It } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 14.00 \\ \text { per It } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per lt } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 14.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{aligned} & \$ 11.00 \\ & \text { per It } \end{aligned}$ | $\begin{gathered} \$ 11.00 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \text { \$7.00 per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \$ 7.00 \text { per } \\ \mathrm{lt} \end{gathered}$ | $\begin{gathered} \text { \$7.00 per } \\ \mathrm{lt} \end{gathered}$ | $\begin{array}{r} \$ 7.00 \mathrm{per} \\ \mathrm{lt} \end{array}$ | $\underset{\mathrm{lt}}{\$ 7.00 \mathrm{per}}$ | 0\% |
| 33021030 | --- Containing more than $0.5 \%$, but less than $57 \%$ by Volume of alcohol: | $\underset{\text { per It }}{\$ 12.00}$ | $\underset{\substack{\text { per lt } \\ \text { i2.00 }}}{ }$ | $\begin{gathered} \$ 12.00 \\ \text { per lt } \end{gathered}$ | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\underset{\substack{\$ 12.00 \\ \text { per } 1 t}}{\substack{2 \\ \hline}}$ | $\begin{gathered} \$ 12.00 \\ \text { per lt } \end{gathered}$ | $\begin{gathered} \$ 12.00 \\ \text { per lt } \end{gathered}$ | $\begin{gathered} \$ 12.00 \\ \text { per lt } \end{gathered}$ | $\underset{\substack{\$ 12.00 \\ \text { per } 1 t}}{ }$ | $\underset{\substack{\text { per It }}}{\$ 12.00}$ | $\underset{\substack{\text { per It }}}{\$ 12.00}$ | $\underset{\text { per It }}{\$ 12.00}$ | $\begin{gathered} \$ 10.80 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 10.80 \\ \text { per } 1 \mathrm{l} \end{gathered}$ | $\underset{\substack{\text { per } 1 t}}{\$ 10.80}$ | $\underset{\substack{\text { per It }}}{\$ 10.80}$ | \$9 per It | \$9 per It | \$9 per It | $\left\|\begin{array}{c} \$ 7.2 \mathrm{per} \\ \mathrm{lt} \end{array}\right\|$ | $\left\|\begin{array}{c} 57.2 \text { per } \\ \mathrm{lt} \end{array}\right\|$ | $\begin{array}{\|c} \$ 4.8 \mathrm{per} \\ \mathrm{lt} \end{array}$ | $\underset{\mathrm{lt}}{\substack{\$ 4.8 \mathrm{per} \\ \hline}}$ | $\underset{\mathrm{lt}}{\substack{\text { s4.8 per }}}$ | $\begin{array}{\|c\|} \hline \$ 4.8 \text { per } \\ \mathrm{It} \end{array}$ | $\underset{\mathrm{lt}}{\substack{\$ 4.8 \mathrm{per} \\ \hline}}$ | 0\% |
| 33021090 | --- Other | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\begin{array}{\|c} \hline \$ 12.00 \\ \text { per It } \end{array}$ | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\begin{array}{\|c} \$ 12.00 \\ \hline \\ \hline \end{array}$ | $\begin{array}{\|l\|} \hline \$ 12.00 \\ \text { per lt } \end{array}$ | $\begin{array}{c\|} \hline \$ 12.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per lt } \end{array}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per It } \\ \hline \end{array}$ | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 10.80 \\ \text { per lt } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10.80 \\ \text { per lt } \\ \hline \end{gathered}$ | $\begin{gathered} \$ 10.80 \\ \text { per lt } \end{gathered}$ | $\begin{gathered} \$ 10.80 \\ \text { per lt } \end{gathered}$ | \$9 per It | \$9 per lt | \$9 per lt | $\begin{array}{\|c\|} \hline \$ 7.2 \mathrm{per} \\ \mathrm{lt} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { \$7.2 per } \\ \mathrm{lt} \end{array} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \$ 4.8 \text { per } \\ \mathrm{lt} \\ \hline \end{array}$ | $\begin{array}{\|c} \hline \$ 4.8 \text { per } \\ \mathrm{lt} \\ \hline \end{array}$ | $\begin{array}{\|c} \hline \begin{array}{c} \text { S4.8 per } \\ \mathrm{lt} \\ \hline \end{array} \\ \hline \end{array}$ | $\begin{gathered} \substack{\text { \$4.8 per } \\ \mathrm{lt} \\ \hline} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { \$4.8 per } \\ \mathrm{lt} \end{array} \\ \hline \end{array}$ | 0\% |
| 33029000 | -- Other | $\begin{aligned} & \$ 12.00 \\ & \text { per lt } \end{aligned}$ | $\begin{gathered} \$ 12.00 \\ \text { per lt } \end{gathered}$ | $\begin{aligned} & \$ 12.00 \\ & \text { per It } \end{aligned}$ | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \$ 12.00 \\ \text { perlt } \end{array}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per lt } \end{array}$ | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\begin{gathered} \$ 12.00 \\ \text { per It } \end{gathered}$ | $\begin{aligned} & \$ 12.00 \\ & \text { per It } \end{aligned}$ | $\begin{array}{\|c\|} \hline \$ 12.00 \\ \text { per lt } \end{array}$ | $\begin{gathered} \$ 12.00 \\ \text { per lt } \end{gathered}$ | $\$ 12.00$ per lt | $\$ 10.80$ <br> per lt | $\$ 10.80$ per lt | $\begin{gathered} \$ 10.80 \\ \text { per lt } \end{gathered}$ | $\begin{array}{\|c} \$ 10.80 \\ \text { per lt } \\ \hline \end{array}$ | \$9 per It | \$9 per lt | \$9 per lt | $\begin{array}{\|c} \$ 7.2 \text { per } \\ \mathrm{lt} \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { \$7.2 per } \\ \mathrm{lt} \end{array} \\ \hline \end{array}$ | $\begin{array}{\|c} \$ 4.8 \text { per } \\ \mathrm{lt} \end{array}$ | $\begin{array}{\|c\|} \hline \$ 4.8 \text { per } \\ \mathrm{lt} \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Y.8 per } \\ \mathrm{lt} \end{array} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \substack{\text { \$4.8 per } \\ \mathrm{lt}} \\ \hline \end{array}$ | $\begin{array}{\|c} \$ \begin{array}{c} \$ .8 \text { per } \\ \mathrm{lt} \end{array} \\ \hline \end{array}$ | 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 | $\begin{aligned} & \text { - Manicure or pedicure } \\ & \text { preparations } \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & -- \text { Powders, whether or not } \\ & \text { compressed } \end{aligned}$ | 10\% | 10\% | 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 | -- Dentiffices | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 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\% | 4\% | 4\% | 0\% | 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\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33071000 | - - Pre-shave, shaving or aftershave 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 | $\begin{aligned} & \text { - Personal deodorants and } \\ & \text { antiperspirants } \end{aligned}$ | 10\% | 10\% | 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 | $\cdots$ | 10\% | 10\% | 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\% | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ |  |  |
| 34021300 <br> 3421900 | $\cdots$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $8 \%$ $8 \%$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | 0\% |
| 34022000 | $\begin{aligned} & \text {-- Preparations put up for retail } \\ & \text { sale } \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | Year 2 <br> LDC | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | Year 6 LDC | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\text { Year } 9$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\left[\begin{array}{c} \text { Year } 13 \\ \text { LDC } \end{array}\right.$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\left.\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered} \right\rvert\,$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 34039100 | - -- 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\% |
| 34039900 | - -- 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\% |
| 34042000 | $\begin{aligned} & \text { - Of poly(oxyethylene) } \\ & \text { (polyethylene glycol) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34049000 | -- 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\% |
| 34051000 | - - Polishes, creams and similar preparations for footwear or leather | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34052000 | -- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34053000 | -- Polishes and similar preparations for coachwork, other than metal polishes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 34054000 | -- Scouring pastes and powders and other scouring 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\% |
| 34059000 | -- 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\% |
| 34060000 | - Candles, tapers and 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\% |
| 34070000 | - Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparati | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35011000 | -- Casein | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35019000 | -- 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\% |
| 35021100 | --- 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\% |
| 35021900 | --- 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\% |
| 35022000 | -- Milk albumin, including concentrates of two or more whey proteins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35029000 | -- 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\% |
| 35030000 | - Gelatin (including gelatin in rectangular (including square) sheets, whether or not surfaceworked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01 . | 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\% |
| 35040000 | - Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35051000 | $\begin{aligned} & \begin{array}{l} - \text { Dextrins and other modified } \\ \text { starches } \end{array} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35052000 | -- Glues | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 35061000 | - - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 10\% | 10\% | 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\% |
| 35069100 | -- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber | 10\% | 10\% | 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\% |
| 35069900 | --- 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\% |
| 35071000 | -- Rennet 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\% |
| 35079000 | -- 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\% |
| 36010000 | - Propellent powders. | $\begin{gathered} 50.12 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ |  | $\begin{gathered} \text { r } 0.11 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.11 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} \$ 0.11 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} 50.11 \mathrm{per} \\ \mathrm{~kg} \end{array} \\ \hline \end{array}$ | $\begin{gathered} 80.09 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} \$ 0.09 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} 80.09 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} 80.07 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.07 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.05 \text { per } \\ \mathrm{kg} \end{gathered}$ |  | $\begin{gathered} 50.05 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \frac{80.05}{\mathrm{~kg}} \mathrm{per} \\ \hline \end{gathered}$ | $\begin{gathered} 80.05 \text { per } \\ \mathrm{kg} \end{gathered}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 36020000 | - Prepared explosives, other than propellent powders. | $\begin{array}{\|c} \$ 0.12 \\ \hline \mathrm{~kg} \\ \hline \end{array}$ | $\underbrace{\mathrm{r} 0.12 \text { per }}_{\mathrm{kg}}$ | $\begin{gathered} \text { So.11 per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 50.11 \text { per } \\ \mathrm{kg} \\ \hline \end{gathered}$ | $\begin{array}{\|c} \substack{80.11 \text { per } \\ \mathrm{kg}} \\ \hline \end{array}$ | $\begin{gathered} \text { So..11 per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.09 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.09 \\ \mathrm{~kg} \\ \hline \end{gathered}$ | $\begin{gathered} 80.09 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{array}{\|c\|} \hline 80.07 \mathrm{per} \\ \mathrm{~kg} \\ \hline \end{array}$ | $\underset{\mathrm{kg}}{80.07 \text { per }}$ | $\begin{gathered} \$ 0.05 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} 80.05 \mathrm{per} \\ \mathrm{~kg} \end{gathered}$ | $\begin{gathered} \begin{array}{c} 50.05 \\ \mathrm{~kg} \\ \hline \end{array} \mathrm{per}^{2} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 0.05 \text { per } \\ \mathrm{kg} \end{gathered}$ | $\begin{gathered} \$ 0.05 \text { per } \\ \mathrm{kg} \end{gathered}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 36030000 | - Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators. | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Basa } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 36041000 | -- Fireworks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |  |
| 36049000 | -- 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\% |
| 36050000 | - Matches, other than pyrotechnic articles of heading 36.04 . | 10\% | 10\% | 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\% |
| 36061000 | - - Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm 3 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 36069000 | -- 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\% |
| 37011000 | -- For X-ray | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37012000 | -- Instant print film | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37013000 | -- Other plates and film, with any side exceeding 255 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\% |
| 37019100 | $\begin{aligned} & \text {-- For colour photography } \\ & \text { (polychrome) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37019900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37021000 | -- For X-ray | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37023100 | - -- For colour photography (polychrome) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37023200 | --- Other, with silver halide emulsion | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37023900 | --- 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\% |
| 37024100 | $\begin{aligned} & \text {-of a width exceeding } 610 \mathrm{~mm} \\ & \text { and of a length exceeding } 200 \mathrm{~m} \text {, } \\ & \text { for colour photography } \\ & \text { (polychrome) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37024200 | -.- Of a width exceeding 610 mm and of a length exceeding 200 m , other than for colour photography | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37024300 | - -- Of a width exceeding 610 mm and of a length not exceeding 200 m | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37024400 | --- Of a width exceeding 105 mm but not exceeding 610 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\% |
| 37025200 | --- Of a width not exceeding 16 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\% |
| 37025300 | - -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m , for slides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37025400 | - -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m , other than for slides | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37025500 | - -- Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37025600 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37029600 | $\begin{aligned} & \text {-- Of a width not exceeding } 35 \\ & \mathrm{~mm} \text { and of } \mathrm{a} \text { length not exceeding } \\ & 30 \mathrm{~m} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37029700 | - -- Of a width not exceeding 35 mm and of a length exceeding 30 m | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37029800 | --- Of a width exceeding 35 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\% |
| 37031000 | $\begin{aligned} & \text { - In rolls of a width exceeding } \\ & 610 \mathrm{~mm} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37032000 | - - Other, for colour photography (polychrome) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37039000 | -- 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\% |
| 37040000 | - Photographic plates, film, paper, paperboard and textiles, exposed but not developed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37051000 | -- For offset reproduction | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37059000 | -- 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\% |
| 37061000 | - - Of a width of 35 mm or more | $\begin{gathered} 50.24 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} 50.24 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} \$ 0.22 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{array}{\|c} \$ 0.22 \text { per } \\ 30 \mathrm{~m} \end{array}$ | $\begin{gathered} \$ 0.22 \mathrm{per} \\ 30 \mathrm{~m} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline 50.22 \text { per } \\ 30 \mathrm{~m} \end{array}$ | $\begin{gathered} \$ 0.18 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $: \left.\begin{gathered} \$ 0.18 \text { per } \\ 30 \mathrm{~m} \end{gathered} \right\rvert\,$ | $\begin{gathered} 50.18 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{array}{r} \mathrm{r} \\ \begin{array}{c} 50.14 \text { per } \\ 30 \mathrm{~m} \end{array} \\ \hline \end{array}$ | $\begin{gathered} 50.14 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} \$ 0.10 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $: \begin{gathered} 80.10 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} \$ 0.10 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\left.\begin{array}{\|c\|} \hline 50.10 \mathrm{per} \\ 30 \mathrm{~m} \end{array} \right\rvert\,$ | $\begin{gathered} \$ 0.10 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37069000 | - - Other | $\begin{gathered} 50.36 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} \$ 0.36 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} 50.32 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{array}{r} \$ 0.32 \mathrm{per} \\ 30 \mathrm{~m} \end{array}$ | $\begin{gathered} \$ 0.32 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{array}{\|c} \$ 0.32 \mathrm{per} \\ 30 \mathrm{~m} \end{array}$ |  | $\begin{gathered} \$ 0.27 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} \$ 0.27 \text { per } \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} 50.22 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} 50.22 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{gathered} \$ 0.14 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{array}{r} \text { so.14 per } \\ 30 \mathrm{~m} \end{array}$ | $\begin{gathered} 50.14 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | $\begin{array}{\|c\|c\|} \hline \$ 0.14 \mathrm{per} \\ 30 \mathrm{~m} \end{array}$ | $\begin{gathered} \$ 0.14 \mathrm{per} \\ 30 \mathrm{~m} \end{gathered}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37071000 | -- Sensitising emulsions | 15\% | 15\% | 13\% | 13\% | 13\% | 13\% | 10\% | 10\% | 10\% | 8\% | 8\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 37079000 | -- Other | 15\% | 15\% | 13\% | 13\% | 13\% | 13\% | 10\% | 10\% | 10\% | 8\% | 8\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38011000 | -- Artificial graphite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38012000 | - - Colloidal or semi-colloidal graphite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38013000 | - - Carbonaceous pastes for electrodes and similar pastes for furnace linings | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38019000 | -- 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\% |
| 38021000 | -- Activated carbon | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38029000 | - 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\% |
| 38030000 | - Tall oil, whether or not refined. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38040000 | - Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38051000 | $\begin{aligned} & \text { - - Gum, wood or sulphate } \\ & \text { turpentine oils } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38059000 | -- 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\% |
| 38061000 | -- Rosin and resin acids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38062000 | - - Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38063000 | -- Ester gums | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38069000 | -- 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\% |
| 38070000 | - Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38085000 | - - Goods specified in Subheading Note 1 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\% |
| 38089100 | --- Insecticides | 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\% |
| 38089200 | --- Fungicides | 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\% |
| 38089300 | $\begin{aligned} & \begin{array}{l} -- \text { Herbicides, anti-sprouting } \\ \text { products and plant-growth } \\ \text { regulators } \end{array} \\ & \hline \end{aligned}$ | 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\% |
| 38089400 | --- Disinfectants | 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\% |
| 38089910 | --- Rodenticides | 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\% |
| 38089990 | --- 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\% |
| 38091000 | - - With a basis of amylaceous substances | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38099100 | --- Of a kind used in the textile or like industries | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38099200 | --- Of a kind used in the paper or like industries | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38099300 | $\begin{aligned} & \begin{array}{l} -- \text { Of a kind used in the leather or } \\ \text { like industries } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38101000 | -- Pickling preparations for metal surfacess soldering, brazing or welding powders and pastes consisting of metal and 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\% |
| 38109000 | -- 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\% |
| 38111100 | --- Based on lead 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\% |
| 38111900 | $\cdots$ - 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\% |
| 38112100 | - -- Containing petroleum oils or oils obtained from bituminous minerals | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38112900 | --- 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\% |
| 38119000 | -- 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\% |
| 38121000 | -- Prepared rubber 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\% |
| 38122000 | $\begin{aligned} & \text { - - Compound plasticisers for } \\ & \text { rubber or plastics } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38123000 | -- Anti-oxidising preparations and other compound stabilisers for rubber or 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\% |
| 38130000 | - Preparations and charges for fireextinguishers; charged fireextinguishing grenades. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\text { Year } 3$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 5 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 7 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 8 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 <br> LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38140000 | - Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38151100 | -.-. With nickel or nickel compounds as the active substance | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38151200 | $\begin{aligned} & - \text {-- With precious metal or } \\ & \begin{array}{l} \text { precious metal compounds as the } \\ \text { active substance } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38151900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38159000 | -- 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\% |
| 38160000 | - Refractory cements, mortars, <br> concretes and similar compositions, <br> other than products of heading <br> 38.01. | 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\% |
| 38170000 | - Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02 . | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38180000 | - Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38190000 | - Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than $70 \%$ by weight of petroleum oils or oils obtained from bituminous minerals. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38200000 | - Anti-freezing preparations and prepared de-icing fluids. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38210000 | - Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38220000 | - Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06 ; certified reference materials. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38231100 | --- Stearic acid | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38231200 | --- Oleic acid | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38231300 | --- Tall oil faty acids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38231900 | -.-- 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\% |
| 38237000 | $\cdots$ - Industrial fatty alcohols | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38241000 | -- Prepared binders for 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\% |
| 38243000 | $\begin{aligned} & - \text { - Non-agglomerated metal } \\ & \text { carbides mixed together or with } \\ & \text { metallic binders } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38244000 | -- Prepared additives for cements, mortars or concretes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38245000 | - - Non-refractory mortars and concretes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38246000 | -- Sorbitol other than that of subheading 2905.44 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247100 | - -- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247200 | $\begin{array}{\|l\|} \hline- \text {-- Containing } \\ \text { bromochlorodifluoromethane, } \\ \text { bromotrifluoromethane or } \\ \text { dibromotetrafluoroethanes } \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 <br> LDC | Year 6 <br> LDC | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \text { 18 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\left.\begin{array}{c\|c\|}\hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years }\end{array}\right]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 38247300 | --- Containing | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247400 | - -- Containing <br> hydrochlorofluorocarbons (HCFCs), <br> whether or not containing <br> perfluorocarbons (PFCs) or <br> hydrofluorocarbons (HFCs), but not <br> containing chlorofluorocarbons <br> (CFCs) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247500 | --- Containing carbon tetrachloride | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247600 | $\begin{aligned} & \hline- \text { Containing 1,1,1- } \\ & \text { trichloroethane (methyl chloroform) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247700 | -- Containing bromomethane <br> (methyl bromide) or <br> bromochloromethane | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247800 | - -- Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38247900 | --- 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\% |
| 38248100 | -- Containing oxirane (ethylene oxide) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38248200 | - -- Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38248300 | $\begin{array}{\|l\|l} \hline \begin{array}{l} -- \text { Containing tris(2,3- } \\ \text { dibromopropyl) phosphate } \end{array} \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38249000 | - 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\% |
| 38251000 | -- Municipal waste | 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\% |
| 38252000 | -- Sewage sludge | 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\% |
| 38253000 | -- Clinical waste | 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\% | $0 \%$ |
| 38254100 | --- Halogenated | 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\% |
| 38254900 | - -- Other <br> - - Wastes of metal pickling | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38255000 | liquors, hydraulic fluids, brake fluids and anti-freeze fluids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38256100 | $\begin{aligned} & -- \text { Mainly containing organic } \\ & \text { constituents } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 38256900 | --- 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\% |
| 38259000 | - 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\% |
| 38260000 | - Biodiesel and mixtures thereof, not containing or containing less than $70 \%$ by weight of petroleum oils or oils obtained from bituminous minerals. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39011000 | $\begin{aligned} & \text {-- Polyethylene having a specific } \\ & \text { gravity of less than } 0.94 \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39012000 | $\begin{aligned} & \text { - Polyethylene having a specific } \\ & \text { gravity of } 0.94 \text { or more } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39013000 | $\begin{aligned} & \text {-- Ethylene-vinyl acetate } \\ & \text { copolymers } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39019000 | -- 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\% |
| 39021000 | $\cdots$ | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | ${ }^{6 \%}$ | ${ }^{6 \%}$ | ${ }^{6 \%}$ | 4\% | 4\% | ${ }_{0 \%}^{0 \%}$ | ${ }_{0 \%}^{0 \%}$ | ${ }_{0 \%}^{0 \%}$ | 0\% | ${ }^{0 \%}$ | ${ }_{0}^{0 \%}$ | ${ }_{0}^{0 \%}$ | 0\% | ${ }^{0 \%}$ | ${ }_{0}^{0 \%}$ | ${ }^{0 \%}$ | ${ }_{0 \%}^{0 \%}$ | ${ }^{0 \%}$ | ${ }^{0 \%}$ | ${ }_{0}^{0 \%}$ | ${ }_{0}^{0 \%}$ |
| 39023000 | --- Propylene conoplymers | 10\% | 10\% | 8\% | $8 \%$ | 8\% | $8 \%$ | 6\% | $6 \%$ | 6\% | $4 \%$ | $4 \%$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39029000 | -- 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\% |
| 39031100 | --- Expansible | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39031900 | --- 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\% |
| 39032000 | -- Styrene-acrylonitrile (SAN) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39033000 | $\begin{aligned} & \text {-- Acrylonitrile-butadiene-styrene } \\ & \text { (ABS) copolymers } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39039000 | -- 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\% |
| 39041000 | -- Poly(vinyl chloride), not mixed with any other substances | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39042100 39042200 | $\cdots$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { IDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 4 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Year 8 } \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year 9 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 11 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 39043000 | -- Vinyl chloride-vinyl acetate copolymers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39044000 | -- Other vinyl chloride copolymers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39045000 | -- Vinylidene chloride polymers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39046100 | --- Polytetrafluoroethylene | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39046900 | --- 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\% |
| 39049000 | -- 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\% |
| 39051200 | --- In aqueous dispersion | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39051900 | --- 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\% |
| 39052100 | --- In aqueous dispersion | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39052900 | --- 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\% |
| 39053000 | -- Poly(vinyl alcohol), whether or <br> not containing unhydrolysed acetate <br> oroups groups | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39059100 | --- Copolymers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39059900 | --- 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\% |
| 39061000 | -- Poly(methyl methacrylate) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39069000 | -- 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\% |
| 39071000 | -- Polyactals | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39072000 | -- Other polyethers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39073000 | -- Epoxide resins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39074000 | -- Polycarbonates | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39075000 | -- Alkyd resins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39076000 | $\cdots$ - Poly (ethylene terephthalate) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39077000 | -- Poly(lactic acid) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39079100 | --- Unsaturated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39079900 | --- 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\% |
| 39081000 | $\begin{array}{\|l\|} \hline- \text { - Polyamide-6, -11, -12, -6,6, - } \\ 6,9,-6,10 \text { or }-6,12 \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39089000 | -- 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\% |
| 39091000 | -- Urea resins; thiourea resins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39092000 | $\cdots$ - Melamine resins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39093000 | -- Other amino-resins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39094000 | -- Phenolic resins | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39095000 | -- 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\% |
| 39100000 | - Silicones in primary forms. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39111000 | - - Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39119000 | -- 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\% |
| 39121100 | --- Non-plasticised | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39121200 | --- Plasticised | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39122000 | -- Cellulose nitrates (including collodions) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39123100 | $\begin{aligned} & \begin{array}{l} -- \text { Carboxymethylcellulose and its } \\ \text { salts } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39123900 | --- 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\% |
| 39129000 | -- 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\% |
| 39131000 | -- Alginic acid, its salts and esters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39139000 | -- 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\% |
| 39140000 | - Ion-exchangers based on polymers of headings 39.01 to polymers of headings 39.0 39.13, in primary forms. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39151000 | -- Of polymers of ethylene | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 33152000 | $\cdots$ - 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\% |
| 39153000 | -- 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\% | $0 \%$ |
| 39159000 | -- 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\% |
| 39161000 | -- Of polymers of ethylene | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39162000 | -- 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\% | $\frac{0 \%}{0 \%}$ |
| 39169000 | -- Of other plastics -- Artificial guts (sausage casings) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 39171000 | -- Artificial guts (sausage casings) of hardened protein or of cellulosic 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\% |
| 39172100 | --- 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\% |
| 39172200 <br> 39172300 | --- 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\% | $4 \%$ | $4 \%$ | $0 \%$ |
| 33172300 | --- Of polymers of vinyl chloride | 10\% | 10\% | 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\% |
| 39172900 | $\cdots$ | 10\% | 10\% | 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\% |
| 39173100 | --- Flexible tubes, pipes and hoses, <br> having a minimum burst pressure of <br> 27.6 MPa | 10\% | 10\% | 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 | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 <br> LDC and <br> subsequent <br> 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 <br> 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 | $\cdots$ - Of polymers of ethylene | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | $10 \%$ $10 \%$ | $\frac{10 \%}{10 \%}$ | $10 \%$ $10 \%$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 8\% | ${ }_{8 \%}^{8 \%}$ | 8\% | $6 \%$ $6 \%$ | 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\% |
| 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\% | 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\% | 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\% | 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 | $\xrightarrow{-- \text { Other }}$ | 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 | $\begin{aligned} & \begin{array}{l} - \text { Reservoirs, tanks, vats and } \\ \text { similar containers, of a capacity } \\ \text { exceeding } 3001 \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 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\% | 0\% |
| 39253000 | $\begin{aligned} & \hline- \text { Shutters, blinds (including } \\ & \text { Venetian blinds) and similar articles } \end{aligned}$ 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\% |
| 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\% | 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\% | 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 | $\begin{aligned} & \text { Base } \\ & \text { rat } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | Year 2 | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\left.\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered} \right\rvert\,$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 39263000 | -- Fittings for furniture, coachwork 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\% |
| 39264000 | -- Statuettes and other ornamental 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\% |
| 39269000 | -- 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\% |
| 40011000 | - - Natural rubber latex, whether or not pre-vulcanised | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40012100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | \% | 0\% | 0\% | 0\% | 0\% |
| 40012200 | - -- Technically specified natural rubber (TSNR) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40012900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40013000 | -- Balata, gutta-percha, guayule, chicle and similar natural gums | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40021100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | 0\% |
| 40021900 4002200 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 40023100 | --- Isobutene-isoprene (butyl) rubber (IIR) | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | $6 \%$ | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40023900 | --- 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\% |
| 40024100 | --- Latex | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40024900 | --- 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\% |
| 40025900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40026000 | -- Isoprene rubber (IR) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40027000 | -- Ethylene-propylene-nonconjugated diene rubber (EPDM) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40028000 | - - Mixtures of any product of heading 40.01 with any product of this heading | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40029100 | --- Latex | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40029900 | --- 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\% |
| 40030000 | - Reclaimed rubber in primary forms or in plates, sheets or strip. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40040000 | - Waste, parings and scrap of <br> rubber (other than hard rubber) and <br> powders and granules obtained <br> therefrom. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40051000 | -- Compounded with carbon black or silica | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40052000 | -- Solutions; dispersions other than those of subheading 4005.10 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40059100 | --- Plates, sheets and strip | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40059900 | --- 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\% |
| 40061000 | - - "Camel-back" strips for retreading rubber 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\% | 0\% |
| 40069000 | -- 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\% |
| 40070000 | - Vulcanised rubber thread and cord. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40081100 | --- Plate, sheets and strip | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40081900 | --- 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\% |
| 40082100 | --- Plates, sheets and strip | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40082900 | --- 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\% |
| 40091100 | --- 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\% |
| 40091200 | --- 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\% |
| 40092100 | --- 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\% |
| 40092200 | -.- 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\% |
| 40093100 | --- 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\% |
| 40093200 | --- 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\% |
| 40094100 | --- 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\% |
| 40094200 | --- 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\% |
| 40101100 | --- Reinforced only with metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40101200 | -- Reinforced only with textile 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\% |
| 40101900 | --- 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\% |
| 40103100 | - -- Endless transmission belts of trapezoidal cross-section (V-belts), 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\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 40113000 | -- Of a kind used on a aircraft | 10\% | 10\% | 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\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 40116900 | --- 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\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 40119900 | --- 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\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 40121900 | - --- 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\% |
| 40122000 | -- Used pneumatic tyres | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 40132000 | -- 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 40139000 | -- 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\% |
| 40141000 | -- Sheath contraceptives | 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\% |
| 40149000 | -- 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\% |
| 40151100 | -.- Surgical | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 40151900 | -.- 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\% |
| 40159000 | -- 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\% |
| 40161000 | -- Of cellular rubber | 10\% | 10\% | 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\% |
| 40169100 | --- Floor coverings and mats | 10\% | 10\% | 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\% |
| 40169200 | --- Erasers | 10\% | 10\% | 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\% |
| 40169300 | --- Gaskets, washers and other 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\% |
| 40169400 | --- Boat or dock fenders, whether or not inflatable | 10\% | 10\% | 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\% |
| 40169500 | --- Other inflatable 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\% |
| 40169900 | --- 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\% |
| 40170000 | - Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41012000 | - -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wetsalted or otherwise preserved | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41015000 | --Whole hides and skins, of a weight exceeding 16 kg | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41019000 | -- Other, including butts, bends and bellies | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41021000 | --With wool on | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41022100 | --- Pickled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41022900 | --- 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\% |
| 41032010 | --- Crocodile skin | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41032090 | --- 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\% |
| 41033000 | -- Of swine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41039000 | -- 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\% |
| 41041100 | - -- Full grains, unsplit, grain splits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41041900 | --- 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\% |
| 41044100 | - --- Full grains, unsplit; grain splits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41044900 | -.- 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\% |
| 41051000 | - - In the wet state (including wetblue) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41053000 | - - In the dry state (crust) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41062100 | - -- In the wet state (including wet- <br> blue) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41062200 | - -- In the dry state (crust) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41063100 | - -- In the wet state (including wetblue) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41063200 | $\cdots$-- In the dry state (crust) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41064000 | -- Of reptiles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41069100 | - -- In the wet state (including wetblue) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41069200 | --- In the dry state (crust) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41071100 | --- Full grains, unsplit | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41071200 | --- Grain splits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41071900 | --- 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\% |
| 41079100 | --- Full grains, unsplit | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41079200 | --- Grain splits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41079900 | --- 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\% |
| 41120000 | - Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41131000 | - Of goats or kids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41132000 | $\cdots$ - Of swine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $0 \%$ | $\frac{0 \%}{0 \%}$ | $0 \%$ | 0\% | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% |
| 41133000 <br> 4139000 | $\cdots$ | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% |
| 41141000 | $\begin{aligned} & \begin{array}{l} - \text { Chamois (including combination } \\ \text { chamois) leather } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 41142000 | -- Patent leather and patent laminated leather; metallised leather | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41151000 | -- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 41152000 | -- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and 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\% |
| 42010000 | - Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any 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\% |
| 42021100 | - -- With outer surface of leather or of composition leather | 10\% | 10\% | 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\% |
| 42021200 | --- With outer surface of plastics or of textile 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\% |
| 42021900 | --- 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\% |
| 42022100 | $\begin{array}{\|l\|} \hline \begin{array}{l} \text {-- With outer surface of leather or } \\ \text { of composition leather } \end{array} \\ \hline \end{array}$ | 10\% | 10\% | 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\% |
| 42022200 | - -- With outer surface of plastic sheeting or of textile 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\% |
| 42022900 | --- 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\% |
| 42023100 | $\begin{aligned} & \text {--- With outer surface of leather or } \\ & \text { of composition leather } \end{aligned}$ | 10\% | 10\% | 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\% |
| 42023200 | - -- With outer surface of plastic sheeting or of textile 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\% |
| 42023900 | --- 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\% |
| 42029100 | $\begin{array}{\|l\|} \hline \begin{array}{l} -- \text { With outer surface of leather or } \\ \text { of composition leather } \end{array} \\ \hline \end{array}$ | 10\% | 10\% | 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\% |
| 42029200 | - -- With outer surface of plastic sheeting or of textile 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\% |
| 42029900 | --- 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\% |
| 42031000 | -- Articles of apparel | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42032100 | --- Specially designed for use in sports | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42032900 | --- 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\% |
| 42033000 | -- Belts and bandoliers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42034000 | -- Other clothing 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\% |
| 42050000 | - Other articles of leather or of composition leather. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 42060000 | - Articles of gut (other than silkworm gut), of goldbeater's skin, of bladders or of tendons. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43011000 | -- Of mink, whole, with or without head, tail or paws | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43013000 | - - Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43016000 | -- of fox, whole, with or without head, tail or paws | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43018000 | - - Other furskins, whole, with or without head, tail or paws | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43019000 | - - Heads, tails, paws and other pieces or cuttings, suitable for furriers' 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\% |
| 43021100 <br> 43021900 | $\ldots$--- Of mink | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43022000 | - - Heads, tails, paws and other pieces or cuttings, not assembled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43023000 | -- Whole skins and pieces or cuttings thereof, assembled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 43031010 | --- Gloves specially designed for use in sports | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 430311090 | --- 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\% |
| 43039000 | -- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{array}{\|c} \text { Year } 6 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 43040000 | - Artificial fur and articles 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\% |
| 44011000 | - - Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44012100 | --- Coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44012200 | --- Non-coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44013100 | --- Wood pellets | 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\% |
| 44013900 | --- 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\% |
| 44021000 | -- Of bamboo | 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\% | $0 \%$ |
| 44029000 | -- 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\% |
| 44031000 | -- Treated with paint, stains, creosote or other preservatives | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44032000 | --Other, coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034100 | - -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034901 | $\begin{aligned} & \begin{array}{l} -- \text { Palaquim (Pencil Cedar) } \\ \text { Regular } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034902 | ---- Palaquim (Pencil Cedar) Small | 10\% | 10\% | 8\% | $8 \%$ | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034903 | ---- Palaquim (Pencil Cedar) Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034904 | ---- Palaquim (Pencil Cedar) Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034905 | ---- Calophyllum Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034906 | ---- Calophylum Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034907 | ---- Calophyllum Super Small | 10\% | 10\% | $8 \%$ | $8 \%$ | $8 \%$ | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | ${ }^{0 \%}$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034908 | ---- Calophyllum Low Grade | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034909 | ---- Pometia (Tuan, Akwa) Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034910 | ---- Pometia (Tuan, Akwa) Small | 10\% | 10\% | 8\% | $8 \%$ | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034911 | ---- Pometia (Tuan, Akwa) Super Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034912 | $\begin{aligned} & \text { Pometia (Tuan, Akwa) Low } \\ & \text { Grade } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034913 | ----- Planchonella Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034914 | ---- Planchonella Small | 10\% | 10\% | $8 \%$ | 8\% | $8 \%$ | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | $0 \%$ | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | ${ }_{0 \%}^{0 \%}$ | ${ }^{0 \%}$ | $\frac{0 \%}{0 \%}$ | ${ }^{0 \%}$ | ${ }^{0 \%}$ | 0\% | ${ }_{0 \%}^{0 \%}$ |
| 44034915 | ----- Planchonella Super Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 44034916 | ---- Planchonella Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034917 | ---- Schizomeria (Beabea) Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | $6 \%$ | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034918 | ---- Schizomeria (Beabea) Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034919 | ---- Schizomeria (Beabea) Super Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034920 | $\begin{aligned} & \text {---- Schizomeria (Beabea) Low } \\ & \text { Grade } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034921 | ---- Dillenia Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034922 | ------ Dillenia Small | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 6\% | $4 \%$ | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ |
| 44034924 | ---- Dillenia Low Grade | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% 0 O\% | ${ }_{0}^{0 \%}$ |
| 44034925 | ----- Gonostylus (Ramin) Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | $6 \%$ | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034926 | ---- Gonostylus (Ramin) Small | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034927 | ---- Gonostylus (Ramin) Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034928 | $\begin{aligned} & \begin{array}{l} \text { Gonostylus (Ramin) Low } \\ \text { Grade } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034929 | ---- Terminalia Brassii Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034930 | ---- Terminalia Brassii Small | 10\% | 10\% | 8\% | $8 \%$ | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034931 | ---- Terminalia Brassii Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034932 | ---- Terminalia Brassii Low Grade | 10\% | 10\% | $8 \%$ | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034933 | ---- Terminalia ( Except T Brassii) <br> Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034934 | Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034935 | ---- Terminalia ( Except T Brassii) | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034936 | $\begin{aligned} & \mid- \text { Terminalia ( Except T Brassii) } \\ & \text { Low Grade } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034937 | $\begin{aligned} & \text {---- Terminalia Calamansanai } \\ & \text { Regular } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034938 | ---- Terminalia Calamansanai Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44034939 | ---- Terminalia Calamansanai | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034940 | ---- Terminalia Calamansanai Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034941 | ---- Canarium (Gnali) Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034942 | ---- Canarium (Gnali) Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034943 | ---- Canarium (Gnali) Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034944 | ---- Canarium (Gnali) Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034945 | .--- Burkella Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034946 | ---- Burkella Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034947 | ---- Burkella Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034948 | .--- Burkella Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ |
| $44034949$ | --.-- Celtis Regular | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | 6\% | 6\% | 6\% | 4\% | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034951 | .--- Celtis Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ |
| 44034952 | ---- Celtis Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034953 | ----- Alstonia (Milky pine) Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034954 | ---- Alstonia (Milky pine) Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034955 | $\begin{aligned} & \text {---- Alstonia (Milky pine) Supper } \\ & \text { Small } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034956 | $\qquad$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034957 | ---- Dysoxyllum Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034958 | ---- Dysoxyllum Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034959 | ----- Dysoxyllum Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034960 | .--- Dysoxyllum Low Grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034961 | $\begin{aligned} & --- \text { Eugenia ( Water gum ) } \\ & \text { Regular } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034962 | ----- Eugenia (Water gum ) Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034963 | Small <br> Sugenia ( Water gum ) Supper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034964 | $\begin{aligned} & -\mathrm{Eugnia} \text { ( Water gum ) Low } \\ & \text { grade } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034965 | ---- Endospermum Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034966 | ---- Endospermum Smalll | 10\% | 10\% | $8 \%$ | ${ }^{8 \%}$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034967 | ---- Endospermum Supper Small | 10\% | 10\% | $8 \%$ | $8 \%$ | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $0 \%$ | 0\% | 0\% | 0\% |
| 440349989 <br> 4039 | ----- Amospora Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034970 | ---- Amoora Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034971 | ---- Amoora Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034972 | .--- Amoora Low grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034973 | ---- Camnosperma Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034974 | .--- Camnosperma Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034975 | ---- Camnosperma Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034976 | ---- Camnosperma Low grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034977 | ---- Maranthes Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034978 | ----- Maranthes Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034979 | ---- Maranthes Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034980 | .--- Maranthes Low grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034981 | ---- Parinari Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034982 | ---- Parinari Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034983 | ---- Parinari Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034984 | ---- Parinari Low grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034996 | ---- Others Mixed Species Regular | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034997 | ---- Others Mixed Species Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034998 | ---- Others Mixed Species Supper Small | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44034999 | ---- Others Mixed Species Low grade | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44039100 | --- Of oak (Quercus 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\% |
| 44039200 | --- Of beech (Fagus 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\% |
| 44039900 | --- 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\% |
| 44041000 | -- Coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44042000 | -- Non-coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44050000 | - Wood wool; wood 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\% |
| 44061000 | -- Not impregnated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 44069000 | -- 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\% |
| 44071000 | -- Coniferous | 10\% | U | $\frac{8 \%}{\mathrm{U}}$ | U | U | $\frac{0 \pi}{\mathrm{U}}$ | U | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{4 \pi}{U}$ | $\frac{4 \pi}{U}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{0 \pi}{U}$ | $\frac{0 \pi}{U}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{0 \pi}{\mathrm{U}}$ | $\frac{\mathrm{Ur}}{\mathrm{U}}$ | $\frac{\mathrm{U}}{\mathrm{U}}$ | $\frac{\mathrm{U}}{\mathrm{U}}$ | $\frac{\mathrm{U}}{\mathrm{U}}$ | $\frac{\mathrm{u}}{\mathrm{U}}$ | U | U | U |
| 44072100 <br> 44072200 | --- Mahogany (Swietenia spp.) | 10\% | U | U | U | U | U | U | U | U | U | U | U | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \end{aligned}$ | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | $\begin{aligned} & \mathrm{U} \\ & \hline \mathrm{U} \\ & \hline \end{aligned}$ | U | U | U | U | U | U | U | U | U | U |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44072500 | --- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 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 |
| 44072600 | - -- White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan | 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 |
| 44072700 | --- Sapeli | 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 |
| 44072800 | --- Iroko | 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 |
| 44072900 | --- 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 |
| 44079100 | --- Of oak (Quercus spp.) | 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 |
| 44079200 | --- Of beech (Fagus spp.) | 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 |
| 44079300 | -.- Of maple (Acer spp.) | 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 |
| 44079400 | $\cdots$--- Of cherry (Prunus spp.) | 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 |
| 44079500 | --- Of ash (Fraxinus spp.) | 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 |
| 44079900 | --. 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 |
| 44081000 | -- Coniferous | 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 |
| 44083100 | - -- Dark Red Meranti, Light Red Meranti and Meranti Bakau | 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 |
| 44083900 | --- 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 |
| 44089000 | -- 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 |
| 44091000 | $\cdots$ - Coniferous | 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 |
| 44092100 | --- Of bamboo | 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 |
| 44092900 | --- 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 |
| 44101100 | --- Particle board | 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 |
| 44101200 | $\ldots$-.- Oriented strand board (OSB) | 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 |
| 44101900 | --- 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 |
| 44109000 | -- 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 |
| 44111200 | --- Of a thickness not exceeding 5 mm | 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 |
| 44111300 | --- Of a thickness exceeding 5 mm but not exceeding 9 mm | 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 |
| 44111400 | --- Of a thickness exceeding 9 mm | 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 |
| 44119200 | - -- Of a density exceeding 0.8 <br> $\mathrm{g} / \mathrm{cm}^{3}$ | 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 |
| 44119300 | - -- Of a density exceeding 0.5 $\mathrm{g} / \mathrm{cm}^{3}$ but not exceeding $0.8 \mathrm{~g} / \mathrm{cm}^{3}$ | 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 |
| 44119400 | $\begin{aligned} & -\cdots \text { Of a density not exceeding } 0.5 \\ & \mathrm{~g} / \mathrm{cm}^{3} \end{aligned}$ | 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 |
| 44121000 | -- Of bamboo | 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 |
| 44123100 | - -- With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter | 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 |
| 44123200 | - -- Other, with at least one outer ply of non-coniferous wood | 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 |
| 44123900 | --- 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 |
| 44129400 | --- Blockboard, laminboard and battenboard | 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 |
| 44129900 | $\cdots$ | 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 |
| 44130000 | - Densified wood, in blocks, plates, strips or profile shapes. | 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 |
| 44140000 | - Wooden frames for paintings, photographs, mirrors or similar objects. | 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 |
| 44151000 | - - Cases, boxes, crates, drums and similar packings; cable-drums | 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 |
| 44152000 | -- Pallets, box pallets and other load boards; pallet collars | 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 |
| 44160000 | - Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves | 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 |
| 44170000 | - Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. | 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 |
| 44181000 | -- Windows, French-windows and their frames | 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 |
| 44182000 | -- Doors and their frames and | 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 |
| 44184000 | -- Shuttering for concrete constructional work | 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 |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 44185000 | -- Shingles and shakes | 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 |
| 44186000 | -- Posts and beams | 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 |
| 44187100 | --- For mosaic floors | 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 |
| 44187200 | --- Other, multilayer | 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 |
| 44187900 | --- 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 |
| 44189000 | -- 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 |
| 44190000 | - Tableware and kitchenware, of wood. | 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 |
| 44201000 | -- Statuettes and other ornaments, of wood | 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 |
| 44209000 | -- 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 |
| 44211000 | -- Clothes hangers | 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 |
| 44219000 | -- 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 |
| 45011000 | $\begin{aligned} & \text { - - Natural cork, raw or simply } \\ & \text { prepared } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45019000 | -- 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\% |
| 45020000 | - Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharpedged blanks for corks or stoppers). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45031000 | -- Corks and stoppers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45039000 | -- 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\% |
| 45041000 | - Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 45049000 | -- 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\% |
| 46012100 | --- Of bamboo | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46012200 | -..- Of ratan | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46012900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46019200 | --- Of bamboo | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46019300 | -.-- Of ratan | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46019400 | --- Of other vegetable 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\% |
| 46019900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46021100 | --- Of bamboo | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46021200 | -..- Of ratan | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 46021900 | -.-- 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\% |
| 46029000 | -- 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\% |
| 47010000 | - Mechanical wood pulp. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47020000 | - Chemical wood pulp, dissolving grades. | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47031100 | --- Coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47031900 | --- Non-coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47032100 | --- Coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47032900 | --- Non-coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47041100 | --- Coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47041900 | --- Non-coniferous | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47042100 | --- Coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47042900 | --- Non-coniferous | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47050000 | - Wood pulp obtained by a combination of mechanical and chemical pulping processes. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47061000 | -- Cotton linters pulp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47062000 | -- Pulps of fibres derived from recovered (waste and scrap) 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\% |
| 47063000 | Or - Otherer, of bamboo | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47069100 | --- Mechanical | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47069200 | ---Chemical | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47069300 | - -- Obtained by a combination of mechanical and chemical processes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47071000 | -- Unbleached kraft paper or paperboard or corrugated 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\% |
| 47072000 | - Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 47073000 | - - Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 47079000 | -- Other, including unsorted waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48010000 | - Newsprint, in rolls or sheets. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48021000 | -- Hand-made paper and | 10\% | 10\% | 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\% |
| 48022000 | - - Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard | 10\% | 10\% | 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\% |
| 48024000 | -- Wallpaper base | 10\% | 10\% | 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\% |
| 48025400 | --- Weighing less than $40 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 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\% |
| 48025500 | - -- Weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$, in rolls | 10\% | 10\% | 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\% |
| 48025600 | --- Weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | 10\% | 10\% | 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\% |
| 48025700 | -- Other, weighing $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 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\% |
| 48025800 | --- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 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\% |
| 48026100 | --- In rolls | 10\% | 10\% | 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\% |
| 48026200 | --- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | 10\% | 10\% | 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\% |
| 48026900 | --- 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\% |
| 48030000 | - Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface- dec | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48041100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48041900 | --- 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\% |
| 48042100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48042900 | --- 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\% |
| 48043100 | --- Unbleached | 10\% | 10\% | $8 \%$ | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48843900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48044100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48044200 | - -- Bleached uniformly throughout the mass and of which more than 95 \% by weight of the total fibre content consists of wood fibres obtained by a chemical process | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48044900 | --- 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\% |
| 48045100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48045200 | - -- Bleached uniformly throughout the mass and of which more than 95 \% by weight of the total fibre content consists of wood obtained by a chemical process | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48045900 | --- 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\% |
| 48051100 | --- Semi-chemical fluting paper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48051200 | --- Straw fluting paper | 10\% | 10\% | $8 \%$ | $8 \%$ | 8\% | $8 \%$ | 6\% | ${ }^{6 \%}$ | $6 \%$ | 4\% | 4\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48051900 | $\cdots$ | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48052400 | -.- Weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48052500 | --- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48053000 | -- Sulphite wrapping paper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48854000 | -- Filter paper and 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\% |
| 48855000 | -- Felt paper and 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\% |
| 48059100 | --- Weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48059200 | --- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \hline \text { Year } 5 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 8 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 48059300 | --- Weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48061000 | -- Vegetable parchment | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48062000 | --Greaseproof papers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48063000 | -- Tracing papers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48064000 | - - Glassine and other glazed transparent or translucent papers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48070000 | - Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in rolls or sheets. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48081000 | - - Corrugated paper and paperboard, whether or not perforated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48084000 | - - Kraft paper, creped or crinkled, whether or not embossed or perforated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48089000 | -- 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\% |
| 48092000 | -- Self-copy paper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48099000 | -- 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\% |
| 48101300 | --- In rolls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48101400 | - -- In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48101900 | --- 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\% |
| 48102200 | --- Light-weight coated paper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48102900 | --- 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\% |
| 48103100 | - -- Bleached uniformly throughout the mass and of which more than 95 \% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103200 | - -- Bleached uniformly throughout the mass and of which more than 95 \% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48103900 | --- 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\% |
| 48109200 | --- Multi-ply | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48109900 | -.-- 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\% |
| 48111000 | $\begin{aligned} & \text {--Tarred, bituminised or asphalted } \\ & \text { paper and paperboard } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48114100 | --- Self-adhesive | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48114900 | -..- 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\% |
| 48115100 | $\left\lvert\, \begin{aligned} & --- \text { Bleached, weighing more than } \\ & 150 \mathrm{~g} / \mathrm{m}^{2}\end{aligned}\right.$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48115900 | --- 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\% |
| 48116000 | - - Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48119000 | - - Other paper, paperboard, cellulose wadding and webs of cellulose 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\% |
| 48120000 | - Filter blocks, slabs and plates, of paper pulp. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48131000 | -- In the form of booklets or 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\% |
| 48132000 | $\begin{aligned} & - \text { - In rolls of a width not exceeding } \\ & 5 \mathrm{~cm} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48139000 | -- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\text { Year } 8$ | $\begin{array}{\|c} \text { Year } 9 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c}  \\ \hline \end{array} \text { ear } 12 \text { 2 }$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{array}{c}\text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years }\end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 48142000 | - -Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer 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\% |
| 48149000 | -- 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\% |
| 48162000 | -- Self-copy paper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% | $0 \%$ |
| 48169000 | -- 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\% |
| 48171000 | -- 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\% |
| 48172000 | $\begin{aligned} & \text {-- Letter cards, plain postcards and } \\ & \text { correspondence cards } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48173000 | -- Boxes, pouches, wallets and <br> writing compendiums, of paper or <br> paperboard, containing an <br> assortment of paper stationery | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48181000 | --Toilet paper | 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\% |
| 48182000 | -- Handkerchiefs, cleansing or facial tissues and towels | 10\% | 10\% | 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\% |
| 48183000 | --Tablecloths and serviettes | 10\% | 10\% | 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\% |
| 48185000 | -- Articles of apparel and clothing | 10\% | 10\% | 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\% |
| 48189000 | -- 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\% |
| 48191000 | - - Cartons, boxes and cases, of corrugated paper or paperboard | 10\% | 10\% | 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\% |
| 48192000 | $\begin{aligned} & \text {-- Folding cartons, boxes and } \\ & \text { cases, of non-corrugated paper or } \\ & \text { paperboard } \end{aligned}$ | 10\% | 10\% | 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\% |
| 48193000 | $\begin{array}{\|l} \hline \text { - Sacks and bags, having a base of } \\ \text { a width of } 40 \mathrm{~cm} \text { or more } \\ \hline \end{array}$ | 10\% | 10\% | 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\% |
| 48194000 | $\begin{aligned} & \begin{array}{l} \text { - Other sacks and bags, including } \\ \text { cones } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 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\% |
| 48195000 | -- Other packing containers, including record sleeves | 10\% | 10\% | 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\% |
| 48196000 | -- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops 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\% |
| 48201000 | -- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries 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\% |
| 48202000 | -- Exercise books | 10\% | 10\% | 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\% |
| 48203000 | -- Binders (other than book | 10\% | 10\% | 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\% |
| 48204000 | --Manifold business forms and | 10\% | 10\% | 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\% |
| 48205000 | -- Albums for samples or for collections | 10\% | 10\% | 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\% |
| 48209000 | $\cdots$ | 10\% | 10\% | 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\% |
| 48211000 | -- 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\% |
| 48219000 | - 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\% |
| 48221000 | - - Of a kind used for winding textile yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48229000 | -- 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\% |
| 48232000 | -- Filter paper and 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\% |
| 48234000 | - - Rolls, sheets and dials, printed for self-recording 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\% |
| 48236100 | --- Of bamboo | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48236900 | --- 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\% |
| 48237000 | --Moulded or pressed articles of paper pulp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 48239000 | -- 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\% |
| 49011000 | - - In single sheets, whether or not folded | 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\% |
| 49019100 | $\begin{aligned} & \text {--- Dictionaries and } \\ & \text { encyclopaedias, and serial } \\ & \text { instalments thereof } \end{aligned}$ | 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\% |
| 49019900 | -.-- 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\% |
| 49021000 | - - Appearing at least four times a week | 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\% |
| 49029000 | - O- 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\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rate } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 21 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 49030000 | - Children's picture, drawing or colouring books. | 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\% |
| 49040000 | - Music, printed or in manuscript, whether or not bound or illustrated | 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\% |
| 49051000 | -- Globes | 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\% |
| 49059100 | --- In book form | 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\% |
| 49959900 | --- 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\% |
| 49060000 | - Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing. | 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\% |
| 49070010 | --- Banknotes | 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\% |
| 49070090 | --- 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\% |
| 49081000 | $\begin{aligned} & \text {-- Transfers (decalcomanias), } \\ & \text { vitrifiable } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49089000 | -- 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\% |
| 49090000 | - Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49100000 | - Calendars of any kind, printed, including calendar blocks. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49111000 | -- Trade advertising material, commercial catalogues and 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\% |
| 49119100 | - -- Pictures, designs and photographs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 49119900 | --- 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\% |
| 50010000 | - Silk-worm cocoons suitable for reeling. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50020000 | - Raw silk ( not thrown). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50030000 | - Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50040000 | - Silk yarn (other than yarn spun from silk waste) not 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\% |
| 50050000 | - Yarn spun from silk waste, not 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\% |
| 50060000 | - Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50071000 | -- Fabrics of noil silk | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50072000 | -- Other fabrics, containing $85 \%$ or more by weight of silk or of silk waste other than noil silk | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 50079000 | -- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51011100 | --.-Shorn wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51011900 | -.-- 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\% |
| 51012100 | --- Shorn wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51012900 | -.- 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\% |
| 51013000 | -- Carbonised | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51021100 | --- Of Kashmir (cashmere) goats | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51021900 | --- 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\% |
| 51022000 | -- Coarse animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51031000 | -- Noils of wool or of fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51032000 | -- Other waste of wool or of fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51033000 | -- Waste of coarse animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51040000 | - Garnetted stock of wool or of fine or coarse animal hair. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51051000 | -- Carded wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51052100 | --- Combed wool in fragments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51052900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51053100 | -.-- Of Kashmir (cashmere) goats | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 51053900 | --- 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\% |
| 51054000 | - - Coarse animal hair, carded or combed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51061000 | - - Containing $85 \%$ or more by weight of wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51062000 | -- Containing less than $85 \%$ by weight of wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51071000 | - - Containing $85 \%$ or more by weight of wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51072000 | -- Containing less than $85 \%$ by weight of wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51081000 | -- Carded | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51082000 | -- Combed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51091000 | - - Containing $85 \%$ or more by weight of wool or of fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51099000 | -- 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\% |
| 51100000 | - Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not 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\% |
| 51111100 | $\begin{aligned} & -- \text { Of a weight not exceeding } 300 \\ & \mathrm{~g} / \mathrm{m}^{2} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51111900 | --- 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\% |
| 51112000 | -- Other, mixed mainly or solely with man-made 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\% |
| 51113000 | - - Other, mixed mainly or solely with man-made staple 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\% |
| 51119000 | -- 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\% |
| 51121100 | -- Of $\mathrm{g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 51121900 | --- 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\% |
| 51122000 | -- Other, mixed mainly or solely with man-made 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\% |
| 51123000 | -- Other, mixed mainly or solely with man-made staple 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\% |
| 51129000 | -- 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\% |
| 51130000 | - Woven fabrics of coarse animal hair or of horsehair. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52010000 | - Cotton, not carded or combed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52021000 | -- Yarn waste (including thread | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52029100 | --- Garnetted stock | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52029900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52030000 | - Cotton, carded or combed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52041100 | --- Containing $85 \%$ or more by | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52041900 | --- 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\% |
| 52042000 |  | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52051100 | $\begin{aligned} & \hline- \text {-- Measuring } 714.29 \text { decitex or } \\ & \text { more (not exceeding } 14 \text { metric } \\ & \text { number) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52051200 | - - Measuring less than 714.29 <br> decitex but not less than 232.56 <br> decitex (exceeding 14 metric <br> number but not exceeding 43 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52051300 | - -- Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52051400 | - -- Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52051500 | $\begin{aligned} & -- \text { Measuring less than } 125 \\ & \text { decitex (exceeding } 80 \text { metric } \\ & \text { number) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52052100 | $\begin{aligned} & \text {-- Measuring } 714.29 \text { decitex or } \\ & \text { more (not exceeding } 14 \text { metric } \\ & \text { number) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 7 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 11 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 23 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 52052200 | - - Measuring less than 714.29 <br> decitex but not less than 232.56 <br> decitex (exceeding 14 metric <br> number but not exceeding 43 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52052300 | - - Measuring less than 232.56 <br> decitex but not less than 192.31 <br> decitex (exceeding 43 metric <br> number but not exceeding 52 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52052400 | -- - Measuring less than 192.31 <br> decitex but not less than 125 decitex <br> (exceeding 52 metric number but <br> not exceeding 80 metric number)$\|$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52052600 | - - Measuring less than 125 <br> decitex but not less than 106.38 <br> decitex (exceeding 80 metric <br> number but not exceeding 94 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52052700 | - -- Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52052800 | $\begin{aligned} & -- \text { Measuring less than } 83.33 \\ & \text { decitex (exceeding } 120 \text { metric } \\ & \text { number) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52053100 | --- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52053200 | - -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52053300 | - -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52053400 | - -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52053500 | --- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52054100 | - -- Measuring per single yarn <br> 714.29 decitex or more (not <br> exceeding 14 metric number per <br> single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52054200 | - -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52054300 | - -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 7 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 11 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 52054400 | - -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52054600 | --- Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52054700 | - -- Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52054800 | - -- Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52061100 | --- Measuring 714.29 decitex or more (not exceeding 14 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52061200 | - -- Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52061300 | -- Measuring less than 232.56 <br> decitex but not less than 192.31 <br> decitex (exceeding 43 metric <br> number but not exceeding 52 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52061400 | - - Measuring less than 192.31 <br> decitex but not less than 125 decitex <br> (exceeding 52 metric number but <br> not exceeding 80 metric number)$\|$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52061500 | - -- Measuring less than 125 decitex (exceeding 80 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52062100 | $\begin{aligned} & \cdots \text { Measuring } 714.29 \text { decitex or } \\ & \text { more (not exceeding } 14 \text { metric } \\ & \text { number) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52062200 | - - Measuring less than 714.29 <br> decitex but not less than 232.56 <br> decitex (exceeding 14 metric <br> number but not exceeding 43 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52062300 | - - Measuring less than 232.56 <br> decitex but not less than 192.31 <br> decitex (exceeding 43 metric <br> number but not exceeding 52 metric <br> number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52062400 | - -- Measuring less than 192.31 <br> decitex but not less than 125 decitex <br> (exceeding 52 metric number but <br> not exceeding 80 metric number)$\|$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52062500 | - -- Measuring less than 125 decitex (exceeding 80 metric number) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52063100 | --- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52063200 | - -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 52063300 | - -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52063400 | - -- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52063500 | --- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52064100 | --- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52064200 | - -- Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52064300 | - -- Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52064400 | --- Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52064500 | --- Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52071000 | -- Containing $85 \%$ or more by weight of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52079000 | -- 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\% |
| 52081100 | --- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m} 2$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52081200 | - -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m} 2$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52081300 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52081900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52082100 | --- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m} 2$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52082200 | $\begin{aligned} & \begin{array}{l} - \text { Plain weave, weighing more } \\ \text { than } 100 \mathrm{~g} / \mathrm{m} 2 \end{array} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52082300 | - -- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52082900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52083100 | $\begin{aligned} & \text {-- Plain weave, weighing not } \\ & \text { more than } 100 \mathrm{~g} / \mathrm{m} 2 \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52083200 | $\begin{aligned} & \begin{array}{l} -- \text { Plain weave, weighing more } \\ \text { than } 100 \mathrm{~g} / \mathrm{m} 2 \end{array} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52083300 | - -- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52083900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52084100 | $\begin{aligned} & \text {--- Plain weave, weighing not } \\ & \text { more than } 100 \mathrm{~g} / \mathrm{m} 2 \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52084200 | $\begin{aligned} & -- \text { Plain weave, weighing more } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52084300 | $\begin{array}{\|l\|} \hline \text {--- 3-thread or 4-thread twill, } \\ \text { including cross twill } \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52084900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52085100 | --- Plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m} 2$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 52085200 | - -- Plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m} 2$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52085900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52091100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52091200 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52091900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52092100 | -.-- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52092200 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% |
| 52092900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52093100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52093200 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52093900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52094100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52094200 | --- Denim | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52094300 | - -- Other fabrics of 3-thread or 4thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52094900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52095100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52095200 | - -- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52095900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52101100 | -.-- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52101900 | -.-- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52102100 | -.-- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52102900 <br> 52103100 | - -- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 52103100 | -.- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52103200 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52103900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52104100 | -.- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52104900 <br> 52105100 | - $-\cdots$ Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ |
| 52105100 | -.- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52105900 | -.-- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52111100 | -.-- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52111200 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52111900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 5212000 | - - 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\% |
| 52113100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52113200 | - -- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52113900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52114100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52114200 | --- Denim | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52114300 | --- Other fabrics of 3-thread or 4thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52114900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52115100 | --- Plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52115200 | --- 3-thread or 4-thread twill, including cross twill | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52115900 | --- Other fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52121100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52121200 | --- 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\% |
| 52121300 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 52121400 | --- 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\% |
| 52121500 | $\cdots$ - 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\% | $0 \%$ | $0 \%$ |
| 52122100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 52122200 | --- 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\% | $0 \%$ |
| 52122300 | --- 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\% |
| 52122400 | --- 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\% | $0 \%$ |
| 52122500 <br> 53011000 | --. 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\% |
| 53011000 | -- Flax, raw or retted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 53012100 | --- Broken or scutched | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53012900 | --- 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\% | $0 \%$ |
| 53013000 <br> 53021000 | - - Flax tow and waste -- True hemp, raw or retted | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53029000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53031000 | --Jute and other textile bast fibres, raw or retted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53039000 | -- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 7 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c}  \\ \hline \end{array} \text { ear } 12 \text { 2 }$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 53050000 | - Coconut, abaca (Manila hemp or Musa textilis Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53061000 | $\rightarrow$ - Single | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53062000 | -- Multiple (folded) or cabled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53071000 | -- - Single | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53072000 | -- Multiple (folded) or cabled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53081000 | -- Coir yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ |
| 53082000 | -- True hemp yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53089000 | -- 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\% | $0 \%$ |
| 53091100 | --- 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\% |
| 53091900 | -.- 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\% | $0 \%$ |
| 53092100 | --- 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\% |
| 53092900 | --- 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\% | $0 \%$ |
| 53101000 | -- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 53109000 | -- 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\% |
| 53110000 | - Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54011000 | -- Of synthetic 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\% |
| 54012000 | -- Of artificial 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\% |
| 54021100 | -.- 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\% |
| 54021900 | -.-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\% |
| 54022000 | -- High tenacity yarn 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\% |
| 54023100 | -- Of nylon or other polyamides, <br> measuring per single yarn not more <br> than 50 tex <br> -0 . | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54023200 | - -- Of nylon or other polyamides, <br> measuring per single yarn more than <br> 50 tex | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54023300 | --- 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\% |
| 54023400 | -.-- 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\% |
| 54023900 | --- 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\% |
| 54024400 | --- Elastomeric | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54024500 | --- Other, 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\% |
| 54024600 | $\begin{aligned} & -- \text { Other, of polyesters, partially } \\ & \text { oriented } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54024700 | --- Other, 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\% |
| 54024800 | --- Other, 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\% |
| 54024900 | --- 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\% |
| 54025100 | --- 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\% |
| 54025200 | -.-- 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\% |
| 54025900 | --- 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\% |
| 54026100 | --- 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\% |
| 54026200 | --- 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\% |
| 54026900 | --- 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\% |
| 54031000 | - High tenacity yarn of viscose | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54033100 | $\begin{aligned} & -- \text { Of viscose rayon, untwisted or } \\ & \text { with a twist not exceeding } 120 \text { turns } \\ & \text { per metre } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54033200 | - -- Of viscose rayon, with a twist exceeding 120 turns per metre | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54033300 | --.- Of cellulose acetate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54033900 | --- 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\% |
| 54034100 | -.-- 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\% |
| 54034200 | -.-- Of cellulose acetate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54034900 | --- 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\% | $0 \%$ |
| 54441100 | --- Elastomeric | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 54441200 | --- Other, 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\% | $0 \%$ | $0 \%$ | $0 \%$ |
| 54041900 <br> 54049000 | --- Other | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\text { Year } 2$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 4 \\ \hline \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 6 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 11 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 13 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 21 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | $\cdots$ | 10\% | 10\% | $8 \%$ | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 54074300 | $\cdots$--- 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 | $\cdots$ | 10\% | 10\% | 8\% | 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 <br> 4075200 | $\cdots$ | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \sigma_{0}}{8 \sigma_{\%}}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 0\% | 0\% $0 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \sigma_{6}}{0 \sigma_{c}}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \sigma_{c}}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | 0\% | $\frac{0 \%}{0 \%}$ |
| 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 | $\cdots$ | 10\% | 10\% | 8\% | 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 | $\cdots$ | 10\% | 10\% | 8\% | 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 <br> 4078200 | --- Unbleached or bleached | $\frac{10 \%}{10 \%}$ | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ |
| 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 | $\cdots$--- 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 modarrylic | 10\% | 10\% | 8\% | 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 modarrylic | 10\% | 10\% | 8\% | 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\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55063000 | - 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\% |
| 55069000 | -- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \text { Year 2 } \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 55070000 | - Artificial staple fibres, carded, combed or otherwise processed for spinning. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55081000 | -- Of synthetic staple 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\% |
| 55082000 | -- Of artificial staple 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\% | $0 \%$ |
| 55091100 | --- Single yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55091200 | --- Multiple (folded) or cabled yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55092100 | --- Single yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55092200 | $\begin{aligned} & -- \text { Multiple (folded) or cabled } \\ & \text { yarn } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55093100 | --- Single yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55093200 | --- Multiple (folded) or cabled yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55094100 | --- Single yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55094200 | $\begin{aligned} & \text {--- Multiple (folded) or cabled } \\ & \text { yarn } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55095100 | $\begin{aligned} & \text {-- Mixed mainly or solely with } \\ & \text { artificial staple fibres } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55095200 | --- Mixed mainly or solely with wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55095300 | --- Mixed mainly or solely with cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55095900 | --- 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\% |
| 55096100 | - -- Mixed mainly or solely with wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55096200 | --- Mixed mainly or solely with cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55096900 | --- 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\% |
| 55099100 | - -- Mixed mainly or solely with wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55099200 | --- Mixed mainly or solely with cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55099900 | $\cdots$ | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | $0 \%$ |
| 55101100 | -.- Single yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55101200 | -- - Multiple (folded) or cabled varn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55102000 | - - Other yarn, mixed mainly or solely with wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55103000 | - - Other yarn, mixed mainly or solely with cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55109000 | -- Other yarn | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55111000 | - - Of synthetic staple fibres, containing $85 \%$ or more by weight of such 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\% |
| 55112000 | -- Of synthetic staple fibres, containing less than $85 \%$ by weight of such 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\% |
| 55113000 | -- Of artificial staple 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\% |
| 55121100 | --- 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\% | $0 \%$ |
| 55121900 | -.- 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\% |
| 55122100 | --- 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\% |
| 55122900 | - .- 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\% |
| 55129100 | --- Unbleached or bleached | 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\% |
| 55129900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55131100 | --- Of polyester staple fibres, plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55131200 | - -- 3-thread or 4-thread twill, including cross twill, of polyester staple 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\% |
| 55131300 | - -- Other woven fabrics of polyester staple 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\% |
| 55131900 | --- Other woven fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55132100 | --. Of polyester staple fibres, plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55132300 | --- Other woven fabrics of polyester staple 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\% |
| 55132900 | --- Other woven fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55133100 | --- Of polyester staple fibres, plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55133900 | --- Other woven fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55134100 | ${ }_{\text {weave }}^{- \text {Of }}$ Olyester staple fibres, plain | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rate } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 55134900 | --- Other woven fabrics | 10 | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55141100 | --- Of polyester staple fibres, plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55141200 | - -- 3-thread or 4-thread twill, including cross twill, of polyester staple 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\% |
| 55141900 | --- Other woven fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55142100 | - -- Of polyester staple fibres, plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55142200 | - -- 3-thread or 4-thread twill, including cross twill, of polyester staple 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\% |
| 55142300 | --- Other woven fabrics of polyester staple 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\% |
| 55142900 | - -- Other woven fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55143000 | -- 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\% |
| 55144100 | --- Of polyester staple fibres, plain weave | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55144200 | - -- 3-thread or 4-thread twill, including cross twill, of polyester staple 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\% |
| 55144300 | - -- Other woven fabrics of polyester staple 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\% |
| 55144900 | --- Other woven fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55151100 | --- Mixed mainly or solely with viscose rayon staple 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\% |
| 55151200 | --- Mixed mainly or solely with man-made 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\% |
| 55151300 | --- Mixed mainly or solely with wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55151900 | --- 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\% |
| 55152100 | --- Mixed mainly or solely with man-made 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\% |
| 55152200 | --- Mixed mainly or solely with wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55152900 | --- 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\% |
| 55159100 | --- Mixed mainly or solely with man-made 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\% |
| 55159900 | --- 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\% |
| 55161100 | --- 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\% |
| 55161200 | - -- 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\% |
| 55161300 <br> 55161400 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 55161400 | ---- Printed | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55162200 | --- 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\% | $0 \%$ |
| 55162300 | --- 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\% |
| 55162400 | --- 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\% |
| 55163100 | --- 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\% |
| 55163200 | - -- 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\% |
| 55163300 <br> 5516300 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 55163400 | --- 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\% |
| 55164100 | --- 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\% | $0 \%$ |
| 55164200 | --- Dyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | $0 \%$ | ${ }^{0 \%}$ | $0 \%$ |
| 55164300 <br> 5516400 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 55164400 <br> 551690 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55169100 | --- 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\% | $0 \%$ | $0 \%$ |
| 55169200 | -..- 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\% |
| 55169300 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 55169400 | $\cdots$--. 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\% | $0 \%$ |
| 56012100 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56012200 | --- Of man-made 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\% |
| 56012900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56013000 | -- Textile flock and dust and mill neps | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56021000 | - - Needleloom felt and stitchbonded fibre fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56022100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56022900 | $\cdots$-.- Of other textile 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\% |
| 56029000 | -- 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\% |
| 56031100 | -- Weighing not more than 25 $\mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56031200 | --- Weighing more than $25 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $70 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 56031300 | $\begin{array}{\|l} \hline-- \text { Weighing more than } 70 \mathrm{~g} / \mathrm{m}^{2} \\ \text { but not more than } 150 \mathrm{~g} / \mathrm{m}^{2} \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56031400 | --- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56039100 | - -- Weighing not more than 25 $\mathrm{g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56039200 | $\text { --- Weighing more than } 25 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $70 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56039300 | --- Weighing more than $70 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56039400 | --- Weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56041000 | - - Rubber thread and cord, textile 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\% |
| 56049000 | -- 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\% |
| 56050000 | - Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56060000 | - Gimped yarn, and strip and the like of heading 54.04 or 54.05 , gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale- yarn. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56072100 | --- Binder or baler twine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56072900 | --- 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\% |
| 56074100 | --- Binder or baler twine | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56074900 | -.- 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\% |
| 56075000 | -- Of other 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\% |
| 56079000 | -- 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\% |
| 56081100 | --- Made up fishing nets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 56081910 | --- Mosquito nets | 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\% |
| 56081990 | --- 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\% |
| 56089010 | --- Mosquito nets | 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\% |
| 56089090 | --- 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\% |
| 56090000 | Articles of yarn, strip or the like of heading 54.04 or 54.05 , twine, cordage, rope or cables, not elsewhere specified or included. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57011000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57019000 | -- Of other textile 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\% |
| 57021000 | -- "Kelem"," "Schumacks", "Karamanie" and similar hand- woven rugs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57022000 | -- Floor coverings of coconut fibres (coir) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57023100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57023200 | -.- Of man-made textile 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\% |
| 57023900 | --- Of other textile 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\% |
| 57024100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57024200 | --- Of man-made textile 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\% |
| 57024900 | -.- Of other textile 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\% |
| 57025000 | - Other, not of pile construction, not made up | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57029100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57029200 | -.- Of man-made textile 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\% |
| 57029900 | --- Of other textile 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\% |
| 57031000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57032000 | -- 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\% |
| 57033000 | -- Of other man-made textile 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\% |
| 57039000 | -- Of other textile 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\% |
| 57041000 | -- Tiles, having a maximum surface area of $0.3 \mathrm{~m}^{2}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 57049000 | -- 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\% |
| 57050000 | - Other carpets and other textile floor coverings, whether or not made up. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58011000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 58012100 | --- Uncut weft pile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58012200 | --- Cut corduroy | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58012300 | --- Other weft pile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58012600 | --- Chenille fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58012700 | --- Warp pile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58013100 | --- Uncut weft pile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58013200 | --- Cut corduroy | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58013300 | --- Other weft pile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58013600 | --- Chenille fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58013700 | --- Warp pile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58019000 | -- Of other textile 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\% |
| 58021100 | --- Unbleached | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58021900 | --- 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\% |
| 58022000 | -- Terry towelling and similar woven terry fabrics, of other textile 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\% |
| 58023000 | -- Tufted textile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58030000 | - Gauze, other than narrow fabrics of heading 58.06 . | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58041000 | -- Tulles and other net fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58042100 | --- Of man-made 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\% |
| 58042900 | --- Of other textile 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\% |
| 58043000 | -- Hand-made lace | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58050000 | - Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries (for example, petit point, cross stitch), whether or not made up. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58061000 | - - Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58062000 | - - Other woven fabrics, containing by weight $5 \%$ or more of lastomeric yarn or rubber thread | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58063100 | -.- Of coton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58063200 | --- Of man-made 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\% |
| 58063900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58064000 | - - Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58071000 | -- Woven | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58079000 | -- 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\% |
| 58081000 | -- - Braids in the piece | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58089000 | -- 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\% |
| 58090000 | - Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58101000 | - - Embroidery without visible 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\% |
| 58109100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 58109200 | -.- Of man-made 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\% |
| 58109900 | -.-- Of other textile 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\% |
| 58110000 | - Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59011000 | -- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books 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\% |
| 59019000 | -- 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\% |
| 59021000 | -- 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\% |
| 59022000 | -- 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\% |
| 59029000 | -- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 59031000 | -- With poly(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\% |
| 59032000 | -- With polyurethane | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59039000 | -- 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\% |
| 59041000 | -- Linoleum | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59049000 | -- 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\% |
| 59050000 | - Textile wall coverings. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59061000 | -- Adhesive tape of a width not | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59069100 | --- Knitted or crocheted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59069900 | --- 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\% |
| 59070000 | - Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths 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\% |
| 59080000 | - Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59090000 | - Textile hosepiping and similar textile tubing, with or without lining, armour or accessories 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\% |
| 59100000 | - Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59111000 | -- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59112000 | -- Bolting cloth, whether or not made up | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59113100 | --- Weighing less than $650 \mathrm{~g} / \mathrm{m} 2$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59113200 | $\cdots$-- Weighing $650 \mathrm{~g} / \mathrm{m} 2$ or more | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59114000 | - - Straining cloth of a kind used in oil presses or the like, including that of human hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 59119000 | -- 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\% |
| 60011000 | -- "Long pile" fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60012100 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60012200 | --- Of man-made 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\% |
| 60012900 | -.-- Of other textile 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\% |
| 60019100 | -.-- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60019200 | --- Of man-made 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\% |
| 60019900 | -.- Of other textile 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\% |
| 60024000 | - - Containing by weight $5 \%$ or more of elastomeric yarn but not containing rubber thread | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60029000 | -- 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\% |
| 60031000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60032000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60033000 | $\cdots$ - 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\% |
| 60034000 | $\cdots$ - 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\% |
| 60039000 | -- 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\% |
| 60041000 | -- Containing by weight $5 \%$ or more of elastomeric yarn but not containing rubber thread | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60049000 | -- 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\% |
| 60052100 | --- 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\% |
| 60052200 | --- 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\% |
| 60052300 | --- 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\% |
| 60052400 | --- 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\% | $0 \%$ |
| 60053100 | --- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { ante } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 6 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 60053200 | - -- 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\% |
| 60053330 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60053400 | $\ldots$--- Printed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% $0 \%$ | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% |
| 60054200 | --- 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\% | $0 \%$ |
| 60054300 | --- 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\% |
| 60054400 | --- 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\% |
| 60059000 | -- 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\% |
| 60061000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 60062100 | --- 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\% |
| 60062200 | $\cdots$ - - 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\% |
| 60062300 | --- 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\% |
| 60062400 | --- 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\% |
| 60063100 | --- 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\% |
| 60063200 | $\cdots$ - - 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\% |
| 60063300 | -.-- 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\% |
| 60063400 | --- 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\% |
| 60064100 | --- 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\% |
| 60064200 | -.. 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\% |
| 60064300 | -.-- 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\% |
| 60064400 | $\ldots$-.- 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\% |
| 60069000 | -- 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\% |
| 61012000 | -- Of coton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61013000 | -- Of man-made 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\% |
| 61019000 | -- Of other textile 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\% |
| 61021000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61022000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61023000 | -- Of man-made 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\% |
| 61029000 | -- Of other textile 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\% |
| 61031000 | -- Suits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61032200 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61032300 | --- 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\% |
| 61032900 | -.-- Of other textile 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\% |
| 61033100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61033200 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61033300 | --- 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\% |
| 61033900 | -.-- Of other textile 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\% |
| 61034100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61034200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61034300 | --- 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\% |
| 61034900 | -.- Of other textile 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\% |
| 61041300 | --- 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\% | $0 \%$ |
| 61041900 | --- Of other textile 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\% |
| 61042200 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61042300 | - -- 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\% |
| 61042900 | --- Of other textile 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\% |
| 61043100 | --. Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61043200 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61043300 | -.- 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\% |
| 61043900 | --- Of other textile 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\% |
| 61044100 | --. Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61044200 | --. Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61044300 | $\cdots$ - 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\% |
| 61044400 | -.- Of artificicial 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\% |
| 61044900 | --- Of other textile 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\% |
| 61045100 | --. Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61045200 | --. Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61045300 | -.- 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\% |
| 61045900 | --- Of other textile 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\% |
| 61046100 | --. Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61046200 | - -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61046300 | --. 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\% |
| 61046900 | --- Of other textile 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\% |
| 61051000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61052000 | $\cdots$ Of man-made 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\% |
| 61059000 | -- Of other textile 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\% |
| 61061000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61062000 | $\cdots$ Of man-made 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\% |
| $\underline{61069000}$ | -- Of other textile 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\% |
| 61071100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% 0 \% | ${ }^{0 \%}$ | 0\% $0 \%$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | ${ }^{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% |
| 61071200 <br> 61071900 <br> 6 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | $8 \%$ $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% |
| 61072100 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61072200 | -.- Of man-made 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\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { rate } \end{array} \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\left.\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered} \right\rvert\,$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 61072900 | --. Of other textile 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\% |
| 61079100 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61079900 | -.- Of other textile 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\% |
| 61081100 | $\ldots$--- Of man-made 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\% |
| 61081900 | --- Of other textile 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\% |
| 61082100 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61082200 | -.- Of man-made 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\% |
| 61082900 | -..- Of other textile 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\% |
| 61083100 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61083200 | --- Of man-made 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\% |
| 61083900 | -.- Of other textile 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\% |
| 61089100 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61089200 | --- Of man-made 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\% |
| 61089900 | -.- Of other textile 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\% |
| 61091000 | -- Of cotton | 10\% | 10\% | 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\% |
| 61099000 | -- Of other textile 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\% |
| 61101100 | -.-- Of wool | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61101200 | -.- Of Kashmir (cashmere) goats | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61101900 | -.- 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\% |
| 61102000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61103000 | -- Of man-made 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\% |
| 61109000 | $\cdots$ Of other textile 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\% |
| 61112000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61113000 | $\cdots$ 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\% |
| 61119000 | $\cdots$ Of other textile 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\% |
| 61121100 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61121200 | -..- 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\% |
| 61121900 | -.- Of other textile 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\% |
| 61122000 | -- Ski suits | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61123100 | --- 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\% |
| 61123900 | -.- Of other textile 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\% |
| 61124100 | --. 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\% |
| 61124900 | -.-- Of other textile 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\% |
| 61130000 | - Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07. | 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\% |
| 61142000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61143000 | -- Of man-made 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\% |
| 61149000 | -- Of other textile 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\% |
| 61151000 | -- Graduated compression hosiery (for example, stockings for varicose veins) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61152100 | --- Of synthetic fibres, measuring per single yarn less than 67 decitex | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61152200 | - -- Of synthetic fibres, measuring per single yarn 67 decitex or more | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61152900 | --- Of other textile 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\% |
| 61153000 | - - Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61159400 | -.- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61159500 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61159600 | - -- 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\% |
| 61159900 | --- Of other textile 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\% |
| 61161000 | -- Impregnated, coated or covered with plastics or rubber | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 61169100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61169200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 61169300 | --- 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\% |
| 61169900 | -.- Of other textile 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\% |
| 61171000 | - - Shawls, scarves, mufflers, mantillas, veils and 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\% |
| 61178000 | -- Other 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\% |
| 61179000 | -- 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\% |
| 62011100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62011200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62011300 | -.-- Of man-made 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\% |
| 62011900 | -.-- Of other textile 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\% |
| 62019100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62019200 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62019300 | -.-- Of man-made 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \begin{array}{c} \text { Year } 3 \\ \text { LDC } \end{array} \\ \hline \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 8 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 11 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 13 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 19 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 62019900 | --- Of other textile 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\% |
| 62021100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62021200 | -.- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62021300 | --- Of man-made 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\% |
| 62021900 | -.-- Of other textile 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\% |
| 62029100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62029200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62029300 | --- Of man-made 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\% |
| 62029900 | --- Of other textile 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\% |
| 62031100 | --- Of wool or fine animal hair | 10\% | 10\% | 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\% |
| 62031200 | -..- Of synthetic fibres | 10\% | 10\% | 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\% |
| 62031900 | -.-- Of other textile 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\% |
| 62032200 | --- Of cotton | 10\% | 10\% | 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\% |
| 62032300 | --- Of synthetic fibres | 10\% | 10\% | 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\% |
| 62032900 | -.- Of other textile 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\% |
| 62033100 | --- Of wool or fine animal hair | 10\% | 10\% | 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\% |
| 62033200 | --- Of cotton | 10\% | 10\% | 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\% |
| 62033300 | --- Of synthetic fibres | 10\% | 10\% | 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\% |
| 62033900 | -.- Of other textile 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\% |
| 62034100 | --- Of wool or fine animal hair | 10\% | 10\% | 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\% |
| 62034200 | -..- Of cotton | 10\% | 10\% | 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\% |
| 62034300 | --- Of synthetic fibres | 10\% | 10\% | 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\% |
| 62034900 | -.- Of other textile 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\% |
| 62041100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62041200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62041300 | --- 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\% |
| 62041900 | -.- Of other textile 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\% |
| 62042100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62042200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62042300 | --- 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\% |
| 62042900 | -.- Of other textile 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\% |
| 62043100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62043200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62043300 | --- 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\% |
| 62043900 | -.- Of other textile 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\% |
| 62044100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62044200 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62044300 | --- 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\% |
| 62044400 | -..- 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\% |
| 62044900 | -.-- Of other textile 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\% |
| 62045100 | --- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62045200 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62045300 | -.- 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\% |
| 62045900 | --.- Of other textile 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\% |
| 62046100 | --. Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62046200 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62046300 | -.- 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\% |
| 62046900 | -.-- Of other textile 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\% |
| 62052000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62053000 | -- Of man-made 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\% |
| 62059000 | -- Of other textile 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\% |
| 62061000 | -- Of silk or silk 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\% |
| 62062000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62063000 | -- Of coton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62064000 | -- Of man-made 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\% |
| 62069000 | -- Of other textile 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\% |
| 62071100 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62071900 | -.-. Of other textile 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\% |
| 62072100 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62072200 | -.-- Of man-made 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\% |
| 62072900 | -.-- Of other textile 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\% |
| 62079100 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62079900 | -.-- Of other textile 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\% |
| 62081100 | -.-- Of man-made 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\% |
| 62081900 | -.-- Of other textile 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\% |
| 62082100 | -..- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62082200 | --- Of man-made 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\% |
| 62082900 | -.-- Of other textile 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\% |
| 62089100 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62089200 | -.-- Of man-made 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\% |
| 62089900 | -.-- Of other textile 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\% |
| 62092000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62093000 | -- 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\% |
| 62099000 | -- Of other textile 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | Year 6 <br> LDC | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 62101000 | -- Of fabrics of heading 56.02 or 56.03 | 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\% |
| 62102000 | -- Other garments, of the type described in subheadings 6201.11 to 6201.19 | 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\% |
| 62103000 | -- Other garments, of the type <br> described in subheadings 6202.11 <br> to <br> described in subheadings 6202.11 <br> to 6202.19 | 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\% |
| 62104000 | -- Other men's or boys' garments | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62105000 | - - Other women's or girls' garments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62111100 | --- Men's or boys' | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62111200 | --- Women's or girls' | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62112000 | -- Ski suits | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62113200 | --- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62113300 <br> 62113900 | --- Of man-made fibres | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62114200 | --. Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62114300 | -.-- Of man-made 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\% |
| 62114900 | -.- Of other textile 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\% |
| 62121000 | -- Brassieres | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62122000 | -- Girdles and panty-girdles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62123000 | -- Corselettes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62129000 | -- 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\% |
| 62132000 | -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62139000 | -- Of other textile 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\% |
| 62141000 | - - Of silk or silk 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\% |
| 62142000 | -- Of wool or fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62143000 | -- 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\% |
| 62144000 | -- 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\% |
| 62149000 | -- Of other textile 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\% |
| 62151000 | -- Of silk or silk 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\% |
| 62152000 | -- Of man-made 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\% |
| 62159000 | -- Of other textile 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\% |
| 62160000 | - Gloves, mittens and mitts. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 62171000 | - - 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\% |
| 62179000 | -- 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\% |
| 63011000 | -- Electric blankets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63012000 | -- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63013000 | -- Blankets (other than electric blankets) and travelling rugs, of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63014000 | - - Blankets (other than electric blankets) and travelling rugs, 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\% |
| 63019000 | -- Other blankets and travelling rugs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63021000 | -- Bed linen, knitted or crocheted | 10\% | 10\% | 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\% |
| 63022100 | --- Of cotton | 10\% | 10\% | 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\% |
| 63022200 | -.-- Of man-made fibres | 10\% | 10\% | 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\% |
| 63022900 | --- Of other textile 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\% |
| 63023100 | --- Of cotton | 10\% | 10\% | 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\% |
| 63023200 | --- Of man-made fibres | 10\% | 10\% | 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\% |
| 63023900 | -.- Of other textile 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\% |
| 63024000 | -- Table linen, knitted or crocheted | 10\% | 10\% | 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\% |
| 63025100 | --- Of cotton | 10\% | 10\% | 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\% |
| 63025300 | --- Of man-made fibres | 10\% | 10\% | 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\% |
| 63025900 | --- Of other textile 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\% |
| 63026000 | -- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton | 10\% | 10\% | 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\% |
| 63029100 | --- Of cotton | 10\% | 10\% | 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\% |
| 63029300 | -.-- Of man-made fibres | 10\% | 10\% | 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\% |
| 63029900 | -.-- Of other textile 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\% |
| 63031200 | --. 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\% |
| 63031900 | -.-- Of other textile 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\% |
| 63039100 | - -- Of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63039200 | -.-- 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\% |
| 63039900 | -.-. Of other textile 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\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 63041100 | --- Knitted or crocheted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63041900 | --- 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\% |
| 63049100 | --- Knitted or crocheted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63049200 | --- Not knitted or crocheted, of cotton | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63049300 | $\begin{aligned} & - \text { - Not knitted or crocheted, of } \\ & \text { synthetic fibres } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63049900 | - -- Not knitted or crocheted, of other textile 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\% |
| 63051000 | -- Of jute or of other textile bast fibres of heading 53.03 | 10\% | 10\% | 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\% |
| 63052000 | --Of cotton | 10\% | 10\% | 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\% |
| 63053200 | - Flexible intermediate bulk containers | 10\% | 10\% | 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\% |
| 63053300 | - -- Other, of polyethylene or polypropylene strip 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\% |
| 63053900 | - -- 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\% |
| 63059000 | -- Of other textile 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\% |
| 63061200 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63061900 <br> 63062200 <br> 682 | --- Of other textile materials | 10\% | 10\% | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ 8 | 6\% | 6\% | $6 \%$ $6 \%$ | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63062900 | --- Of other textile 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\% |
| 63063000 | -- Sails | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63064000 | -- Pneumatic mattresses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63069000 | -- 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\% |
| 63071000 | - - Floor-cloths, dish-cloths, dusters and similar cleaning cloths | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63072000 | -- Life-jackets and life-belts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63079000 | -- 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\% |
| 63080000 | - Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings 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\% |
| 63090000 | - Worn clothing and other worn 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\% |
| 63101000 | $\cdots$ - Sorted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 63109000 | -- 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\% |
| 64011000 | -- Footwear incorporating a protective metal toe-cap | 10\% | 10\% | 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\% |
| 64019200 | --- Covering the ankle but not covering the knee | 10\% | 10\% | 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\% |
| 64019900 | --- 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\% |
| 64021200 | --- Ski-boots, cross-country ski footwear and snowboard boots | 10\% | 10\% | 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\% |
| 64021900 | --- 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\% |
| 64022000 | - - Footwear with upper straps or thongs assembled to the sole by means of plugs | 10\% | 10\% | 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\% |
| 64029100 | --- Covering the ankle | 10\% | 10\% | 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\% |
| 64029900 | --- 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\% |
| 64031200 | --- Ski-boots, cross-country ski footwear and snowboard boots | 10\% | 10\% | 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\% |
| 64031900 | --- 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\% |
| 64032000 | - Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe | 10\% | 10\% | 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\% |
| 64034000 | - - Other footwear, incorporating a protective metal toe-cap | 10\% | 10\% | 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\% |
| 64035100 | --- Covering the ankle | 10\% | 10\% | 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\% |
| 64035900 | -.-- 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\% |
| 64039100 | --- Covering the ankle | 10\% | 10\% | 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\% |
| 64039900 | --- 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\% |
| 64041100 | - -- Sports footwear, tennis shoes, basketball shoes, gym shoes, training shoes and 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\% |
| 64041900 | -..- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 64042000 | - - Footwear with outer soles of leather or composition leather | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64051000 | -- With uppers of leather or | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64052000 | -- With uppers of textile 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\% |
| 64059000 | -- 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\% |
| 64061000 | -- Uppers and parts thereof, other than stiffeners | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 64062000 | -- Outer soles and heels, of rubber or 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\% |
| 64069000 | -- 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\% |
| 65010000 | - Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65020000 | -Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65040000 | - Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65050000 | - Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 65061000 | -- Safety headgear | 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\% |
| 65069100 | --- Of rubber or of plastics | 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\% |
| 65069900 | -.- Of other materials | 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\% |
| 65070000 | - Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 66011000 | -- Garden or similar umbrellas | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 66019100 | --- Having a telescopic shaft | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 66019900 | --- 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\% |
| 66020000 | - Walking-sticks, seat-sticks, whips, riding-crops and 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\% |
| 66032000 | $\begin{array}{\|l\|} \hline- \text { Umbrella frames, including } \\ \text { frames mounted on shafts (sticks) } \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 66039000 | -- 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\% |
| 67010000 | - Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 67021000 | -- 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\% |
| 67029000 | -- 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\% |
| 67030000 | - Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 67041100 | --- Complete wigs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 67041900 | -..- 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\% |
| 67042000 <br> 7049000 | --- Of human hair | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68010000 | - Setts, curbstones and flagstones, of natural stone (except slate). | 10\% | 10\% | $8 \%$ | ${ }^{8 \%}$ | ${ }_{8 \%}$ | 8\% | $6 \%$ | 6\% | $6 \%$ | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 68021000 | -- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm ; artificially coloured granules, chippings 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\% |
| 68022100 | --- Marble, travertine and alabaster | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68022300 | --- Granite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68022900 | --- Other stone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68029100 | --- Marble, travertine and alabaster | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68029200 | --- Other calcareous stone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68029300 | --- Granite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68029900 | -.- Other stone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68030000 | - Worked slate and articles of slate or of agglomerated slate. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68041000 | $\begin{aligned} & \text { - Millstones and grindstones for } \\ & \text { milling, grinding or pulping } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68042100 | --- Of agglomerated synthetic or natural diamond | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68042200 | --- Of other agglomerated abrasives or 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\% |
| 68042300 | --- Of natural stone | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68043000 | -- Hand sharpening or polishing stones | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68051000 | -- On a base of woven textile fabric only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68052000 | - - On a base of paper or paperboard only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68053000 | -- On a base 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\% |
| 68061000 | -- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68062000 | -- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures 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\% |
| 68069000 | -- 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\% |
| 68071000 | -- In rolls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68079000 | -- 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\% |
| 68080000 | - Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68091100 | - -- Faced or reinforced with paper or paperboard only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68091900 | --- 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\% | $0 \%$ | ${ }^{0 \%}$ | $0 \%$ |
| 68099000 <br> 68101100 | $\underline{-O \text { Other articles }}$ | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | $\frac{6 \%}{6 \%}$ | 6\% | 4\% $4 \%$ | 4\% | 0\% | 0\% $0 \%$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% $0 \%$ | 0\% $0 \%$ | 0\% $0 \%$ | 0\% $0 \%$ | 0\% $0 \%$ | 0\% 0 | 0\% | 0\% |
| 688101900 | --- - - | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| ${ }^{68109100}$ | $\begin{aligned} & \text {--- Prefabricated structural } \\ & \text { components for building or civil } \\ & \text { engineering } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68109900 | --- 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\% |
| 68114000 | -- Containing asbestos | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68118100 | --- Corrugated sheets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68118200 | -- Other sheets, panels, tiles and similar articles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68118900 | --- Other articles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68128000 | -- Of crocidolite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68129100 | - -- Clothing, clothing accessories, footwear and headgear | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68129200 | --- Paper, millboard and felt | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68129300 | -- Compressed asbestos fibre jointing, in sheets or rolls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 23 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 68129900 | --- 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\% |
| 68132000 | -- Containing asbestos | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68138100 | --- Brake linings and pads | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68138900 | --- 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\% |
| 68141000 | - - Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68149000 | -- 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\% |
| 68151000 | - - Non-electrical articles of graphite or other carbon | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68152000 | -- Articles of peat | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68159100 | - -- Containing magnesite, dolomite or chromite | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 68159900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69010000 | - Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths. | 10\% | 10\% | 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\% |
| 69021000 | - Containing by weight, singly or together, more than $50 \%$ of the elements Mg , Ca or Cr , expressed as $\mathrm{MgO}, \mathrm{CaO}$ or Cr 2 O 3 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69022000 | $\begin{array}{\|l\|} \hline- \text { Containing by weight more than } \\ 50 \% \text { of alumina (Al2O3), of silica } \\ \text { (SiO2) or of a mixture or } \\ \text { compound of these products } \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69029000 | -- 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\% |
| 69031000 | - - Containing by weight more than $50 \%$ of graphite or other carbon or of a mixture of these products | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69032000 | -- Containing by weight more than $50 \%$ of alumina (A12O3) or of a mixture or compound of alumina and of silica (SiO2) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69039000 | -- 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\% |
| 69041000 | -- Building bricks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69049000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69051000 | $\cdots$ - Roofing tiles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69059000 | -- 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\% |
| 69060000 | - Ceramic pipes, conduits, guttering and pipe 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\% | 0\% |
| 69071000 | -- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 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\% |
| 69079000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69081000 | - - Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 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\% |
| 69089000 | -- 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\% |
| 69091100 | --- Of porcelain or china | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69091200 | - -- Articles having a hardness equivalent to 9 or more on the Mohs scale | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69091900 | --- 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\% |
| 69099000 | -- 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\% |
| 69101000 | -- Of porcelain or china | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69109000 | -- 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\% |
| 69111000 | -- Tableware and kitchenware | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69119000 | -- 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\% |
| 69120000 | - Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69131000 | -- Of porcelain or china | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Bese } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 69139000 | - 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\% | $0 \%$ |
| 69141000 | -- Of porcelain or china | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 69149000 | ---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\% |
| 70010000 | - Cullet and other waste and scrap of glass; glass in the mass. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70021000 | -- Balls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70022000 | $\cdots$ - Rods | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70023100 | --- Of fused quartz or other fused silica | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70023200 | - -- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10-6$ per Kelvin within a temperature range of 0 ? C to 300 ?C | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70023900 | --- 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\% |
| 70031200 | - -- Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70031900 | --- 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\% |
| 70032000 | -- Wired sheets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70033000 | -- Profiles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70042000 | - - Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70049000 | -- Other 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\% |
| 70051000 | - - Non-wired glass, having an absorbent, reflecting or nonreflecting layer | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70052100 | --- Coloured throughout the mass (body tinted), opacified, flashed or merely surface 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\% |
| 70052900 | --- 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\% |
| 70053000 | -- Wired 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\% |
| 70060000 | - Glass of heading 70.03, 70.04 or 70.05 , bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70071100 | - -- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70071900 | --- 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\% |
| 70072100 | --- Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70072900 | --- 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\% |
| 70080000 | - Multiple-walled insulating units 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\% |
| 70091000 | -- Rear-view mirrors for 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\% |
| 70099100 | --- Unframed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70099200 | --- Framed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70101000 | -- Ampoules | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70102000 | -- Stoppers, lids and other closures | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70109000 | -- 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\% |
| 70111000 | $\cdots$-- For electric lighting | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70112000 | -- For cathode-ray 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\% |
| 70119000 | -- 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\% |
| 70131000 | -- Of glass-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\% | $0 \%$ |
| 70132200 | --. Of lead crystal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70132800 | -.- 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\% |
| 70133300 | --- Of lead crystal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70133700 | --- 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\% |
| 70134100 | --- Of lead crystal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70134200 | --- Of glass having a linear coefficient of expansion not exceeding $5 \times 10-6$ per Kelvin within a temperature range of $0^{\circ} \mathrm{C}$ to $300^{\circ} \mathrm{C}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70134900 | --- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rat } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 70139100 | --- Of lead crystal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70139900 | --- 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\% |
| 70140000 | - Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70151000 | -- Glasses for corrective spectacles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70159000 | -- 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\% |
| 70161000 | -- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70169000 | -- 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\% |
| 70171000 | -- Of fused quartz or other fused silica | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70172000 | -- Of other glass having a linear coefficient of expansion not exceeding $5 \times 10-6$ per Kelvin within a temperature range of 0 ?C to 300 ?C | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70179000 | -- 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\% |
| 70181000 | - - Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70182000 | - - Glass microspheres not exceeding 1 mm in diameter | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70189000 | -- 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\% |
| 70191100 | --- Chopped strands, of a length of not more than 50 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\% |
| 70191200 | --- Rovings | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70191900 | -.- 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\% |
| 70193100 | --- Mats | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 70193200 | --- Thin sheets (voiles) | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70193900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70194000 | -- Woven fabrics of rovings | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70195100 | --- Of a width not exceeding 30 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\% |
| 70195200 | --- Of a width exceeding 30 cm , plain weave, weighing less than 250 $\mathrm{g} / \mathrm{m}^{2}$, of filaments measuring per single yarn not more than 136 tex | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 70195900 | --. 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\% |
| 70199000 | -- 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\% |
| 70200000 | - Other articles 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\% |
| 71011000 | -- Natural pearls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 71012100 | --. Unworked | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71012200 | --- Worked | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71021000 | -- Unsorted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71022100 | - -- Unworked or simply sawn, cleaved or bruted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71022900 | ---- 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\% |
| 71023100 | --- Unworked or simply sawn, cleaved or bruted | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71023900 | --- 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\% |
| 71031000 | -- Unworked or simply sawn or roughly shaped | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71039100 | --- Rubies, sapphires and emeralds | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71039900 | --- 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\% |
| 71041000 | -- Piezo-electric quartz | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71042000 | $\begin{aligned} & - \text { - Other, unworked or simply sawn } \\ & \text { or roughly shaped }\end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71049000 | -- 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\% |
| 71051000 | $\cdots$ - Of diamonds | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% |
| 71059000 | -- Other | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71069100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | $6 \%$ | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 71069200 | --- Semi-manufactured | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71070000 | - Base metals clad with silver, not further worked than semimanufactured. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 71081100 | --- 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\% |
| 71081200 | --- Other unwrought forms | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71081300 | -- Other semi-manufactured forms | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71082000 | -- Monetary | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71090000 | $\qquad$ gold, not further worked than semi- manufactured. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71101100 | - -- Unwrought or in powder form | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71101900 | --- 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\% |
| 71102100 | --- Unwrought or in powder form | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71102900 | --- 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\% |
| 71103100 | --- Unwrought or in powder form | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71103900 | --- 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\% |
| 71104100 | --- Unwrought or in powder form | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71104900 | - -- 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\% |
| 71110000 | - Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71123000 | - Ash containing precious metal or precious metal 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\% |
| 71129100 | - -- Of gold, including metal clad with gold but excluding sweepings containing other precious 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\% |
| 71129200 | - - Of platinum, including metal <br> clad with platinum but excluding <br> sweepings containing other precious <br> metals$\|$ sweepings containing other precious - | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71129900 | --- 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\% |
| 71131100 | - -- Of silver, whether or not plated or clad with other precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71131900 | --- Of other precious metal, whether or not plated or clad with precious metal | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71132000 | -- Of base metal clad with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71141100 | - -- Of silver, whether or not plated or clad with other precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71141900 | - -- Of other precious metal, whether or not plated or clad with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71142000 | - - Of base metal clad with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71151000 | - - Catalysts in the form of wire cloth or grill, of platinum | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71159000 | -- 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\% |
| 71161000 | -- Of natural or cultured pearls | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71162000 | -- Of precious or semi-precious stones (natural, synthetic or reconstructed) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71171100 | --- Cuff-links and studs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71171900 <br> 71179000 | $\cdots$ | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | $\frac{6 \%}{6 \%}$ | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71179000 | -- 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\% |
| 71181000 | - - Coin (other than gold coin), not being legal tender | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 71189000 | -- 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\% |
| 72011000 | - - Non-alloy pig iron containing by weight $0.5 \%$ or less of phosphorus | 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\% |
| 72012000 | - - Non-alloy pig iron containing by weight more than $0.5 \%$ of phosphorus | 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\% |
| 72015000 | -- Alloy pig iron; spiegeleisen | 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\% |
| 72021100 | --- Containing by weight more than $2 \%$ of carbon | 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\% |
| 72021900 | -..- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | $\left.\begin{array}{\|c\|c\|}\hline & \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years }\end{array}\right] \mid$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 72022100 | --- Containing by weight more than $55 \%$ of silicon | 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\% |
| 72022900 | --- 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\% |
| 72023000 | -- Ferro-silico-manganese | 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\% |
| 72024100 | --- Containing by weight more than $4 \%$ of carbon | 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\% |
| 72024900 | --- 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\% |
| 72025000 | -- Ferro-silico-chromium | 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\% |
| 72026000 | -- Ferro-nickel | 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\% |
| 72027000 | $\cdots$-- Ferro-molybdenum | 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\% |
| 72028000 | -- Ferro-tungsten and ferro-silicotungsten | 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\% |
| 72029100 | -- Ferro-titanium and ferro-silico- titanium | 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\% |
| 72029200 | --- Ferro-vanadium | 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\% |
| 72029300 | --- Ferro-niobium | 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\% |
| 72029900 | --- 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\% |
| 72031000 | -- Ferrous products obtained by direct reduction of iron ore | 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\% |
| 72039000 | -- 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\% |
| 72041000 | -- Waste and scrap of cast iron | 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\% |
| 72042100 | --- 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\% |
| 72042900 | --- 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\% |
| 72043000 | -- Waste and scrap of tinned iron | 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\% |
| 72044100 | - -- Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles | 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\% |
| 72044900 | --- 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\% |
| 72045000 | -- Remelting scrap ingots | 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\% |
| 72051000 | -- Granules | 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\% |
| 72052100 | --- Of alloy 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\% |
| 72052900 | $\cdots$ | $\frac{5 \%}{5 \%}$ | 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\% |
| 720699000 | -- Ingots | 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\% |
| 72071100 | - -- Of rectangular (including square) cross-section, the width measuring less than twice the thickness | 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\% |
| 72071200 | $\begin{aligned} & -- \text { Other, of rectangular (other } \\ & \text { than square) cross-section } \end{aligned}$ | 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\% |
| 72071900 | --- 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\% |
| 72072000 | -- Containing by weight $0.25 \%$ or more of carbon | 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\% |
| 72081000 | -- In coils, not further worked than hot-rolled, with patterns in relief | 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\% |
| 72082500 | - -- Of a thickness of 4.75 mm or more | 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\% |
| 72082600 | --- Of a thickness of 3 mm or more but 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\% |
| 72082700 | --- Of a thickness of less than 3 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\% |
| 72083600 | --- Of a thickness exceeding 10 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\% |
| 72083700 | - -- Of a thickness of 4.75 mm or more but not exceeding 10 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\% |
| 72083800 | --- Of a thickness of 3 mm or more | 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\% |
| 72083900 | --- Of a thickness of less than 3 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\% |
| 72084000 | - - Not in coils, not further worked than hot-rolled, with patterns in relief | 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\% |
| 72085100 | $\begin{aligned} & \hline- \text { - Of a thickness exceeding } 10 \\ & \mathrm{~mm} \end{aligned}$ | 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\% |
| 72085200 | $-\cdots$ Of a thickness of 4.75 mm or | 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\% |
| 72085300 | $\begin{aligned} & \text {-- Of a thickness of } 3 \mathrm{~mm} \text { or more } \\ & \text { but less than } 4.75 \mathrm{~mm} \end{aligned}$ | 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\% |
| 72085400 | --- Of a thickness of less than 3 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\% |
| 72089000 | -- 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\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rate } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 72091500 | --- Of a thickness of 3 mm or more | 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\% |
| 72091600 | - -- Of a thickness exceeding 1 mm but less than 3 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\% |
| 72091700 | -- Of a thickness of 0.5 mm or | 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\% |
| 72091800 | --- Of a thickness of less than 0.5 | 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\% |
| 72092500 | --- Of a thickness of 3 mm or more | 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\% |
| 72092600 | --- Of a thickness exceeding 1 mm but less than 3 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\% |
| 72092700 | --- Of a thickness of 0.5 mm or more but not exceeding 1 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\% |
| 72092800 | - -- Of a thickness of less than 0.5 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\% |
| 72099000 | -- 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\% |
| 72101100 | - Of a thickness of 0.5 mm or | 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\% |
| 72101200 | $\begin{aligned} & -- \text { Of a thickness of less than } 0.5 \\ & \mathrm{~mm} \end{aligned}$ | 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\% |
| 72102000 | -- Plated or coated with lead, including terne-plate | 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\% |
| 72103000 | -- Electrolytically plated or coated with zinc | 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\% |
| 72104100 | $\cdots$-- Corrugated | 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\% |
| 72104900 | -.- 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\% |
| 72105000 | - - Plated or coated with chromium oxides or with chromium and chromium oxides | 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\% |
| 72106100 | - -- Plated or coated with aluminium-zinc alloys | 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\% |
| 72106900 | --- 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\% |
| 72107000 | - - Painted, varnished or coated with plastics | 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\% |
| 72109000 | -- 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\% |
| 72111300 | - -- Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm , not in coils and without patterns in relief | 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\% |
| 72111400 | --- Other, of a thickness of 4.75 mm or more | 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\% |
| 72111900 | --- 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\% |
| 72112300 | --- Containing by weight less than $0.25 \%$ of carbon | 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\% |
| 72112900 | --- 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\% |
| 72119000 <br> 72121000 | - Other - Plated or coated with tin | $\frac{5 \%}{5 \%}$ | 5\% | 4\% | ${ }_{4 \%}^{4 \%}$ | 4\% | 4\% | $3 \%$ | $\frac{3 \%}{3 \%}$ | $3 \%$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% |
| 72121000 | $\cdots$ - Plated or coated with tin | 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\% |
| 72122000 | -- 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\% |
| 72123000 | $\begin{aligned} & \begin{array}{l} -- \text { Otherwise plated or coated with } \\ \text { zinc } \end{array} \end{aligned}$ | 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\% |
| 72124000 | -- Painted, varnished or coated with plastics | 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\% |
| 72125000 | -- Otherwise plated or coated | 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\% |
| 72126000 | -- Clad | 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\% |
| 72131000 | - - Containing indentations, ribs, grooves or other deformations produced during the rolling process | 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\% |
| 72132000 | -- Other, of free-cutting 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\% |
| 72139100 | $\begin{aligned} & \text {-- Of circular cross-section } \\ & \text { measuring less than } 14 \mathrm{~mm} \text { in } \\ & \text { diameter } \end{aligned}$ | 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\% |
| 72139900 | --- 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\% |
| 72141000 | $\cdots$ - 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\% |
| 72142000 | -- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling | 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\% |
| 72143000 | -- Other, of free-cutting 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | Year 7 | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \text { 18 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 72149100 | - -- Of rectangular (other than square) 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\% |
| 72149900 | $\cdots$ | 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\% |
| 72151000 | - - Of free-cutting steel, not further worked than cold-formed or coldfinished | 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\% |
| 72155000 | - - Other, not further worked than cold-formed or cold-finished | 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\% |
| 72159000 | -- 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\% |
| 72161000 | -- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 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\% |
| 72162100 | --- L 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\% |
| 72162200 | ---T 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\% |
| 72163100 | $\cdots$ | 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\% |
| 72163200 | --I I sections | 5\% | $\frac{5 \%}{5 \%}$ | 4\% | 4\% | $4 \%$ | 4\% | $3 \%$ | $3 \%$ | $3 \%$ | 2\% | 2\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $0 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% |
| 72163300 | $\cdots$ | 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\% |
| 72164000 | -- L or T sections, not further <br> worked than hot-rolled, hot-drawn <br> or extruded, of a height of 80 mm <br> or more | 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\% |
| 72165000 | -- Other angles, shapes and sections, 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\% |
| 72166100 | - -- Obtained from flat-rolled products | 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\% |
| 72166900 | --- 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\% |
| 72169100 | - -- Cold-formed or cold-finished from flat-rolled products | 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\% |
| 72169900 | --- 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\% |
| 72171000 | -- Not plated or coated, whether or not polished | 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\% |
| 72172000 | -- 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\% |
| 72173000 | -- Plated or coated with other base | 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\% |
| 72179000 | -- 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\% |
| 72181000 | -- 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\% |
| 72189100 | - -- Of rectangular (other than square) 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\% |
| 72189900 | --- 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\% |
| 72191100 | $\stackrel{-- \text { Of a }}{\mathrm{mm}}$ a thickness exceeding 10 | 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\% |
| 72191200 | --- Of a thickness of 4.75 mm or more but not exceeding 10 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\% |
| 72191300 | --- Of a thickness of 3 mm or more but 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\% |
| 72191400 | --- Of a thickness of less than 3 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\% |
| 72192100 | --- Of a thickness exceeding 10 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\% |
| 72192200 | $\begin{aligned} & -- \text { Of a thickness of } 4.75 \mathrm{~mm} \text { or } \\ & \text { more but not exceeding } 10 \mathrm{~mm} \\ & \hline \end{aligned}$ | 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\% |
| 72192300 | $\begin{aligned} & \text {-- Of a thickness of } 3 \mathrm{~mm} \text { or more } \\ & \text { but less than } 4.75 \mathrm{~mm} \\ & \hline \end{aligned}$ | 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\% |
| 72192400 | --- Of a thickness of less than 3 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\% |
| 72193100 | $\begin{aligned} & -- \text { Of a thickness of } 4.75 \mathrm{~mm} \text { or } \\ & \text { more } \end{aligned}$ | 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\% |
| 72193200 | --- Of a thickness of 3 mm or more but 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\% |
| 72193300 | --- Of a thickness exceeding 1 mm but less than 3 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\% |
| 72193400 | --- Of a thickness of 0.5 mm or more but not exceeding 1 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\% |
| 72193500 | - -- Of a thickness of less than 0.5 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\% |
| 72199000 | -- 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\% |
| 72201100 | --- Of a thickness of 4.75 mm or more | 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 23 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | 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 coldrolled (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 | $\begin{aligned} & \text { - Bars and rods, hot-rolled, in } \\ & \text { irregularly wound coils, of stainless } \\ & \text { steel. } \end{aligned}$ | 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 coldfinished | 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\% |
| 72230000 | - 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 | $\begin{aligned} & - \text { Otherwise plated or coated with } \\ & \text { zinc } \end{aligned}$ | 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 | $\cdots$ | 5\% | 5\% | 4\% | $4 \%$ | 4\% | $4 \%$ | $3 \%$ | 3\% | $3 \%$ | $\frac{2 \%}{2 \%}$ | $2 \%$ | 0\% | $\frac{0 \%}{0 \%}$ | $0 \%$ | ${ }^{0 \%}$ | 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 | $-\cdots$ 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 coldrolled (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 | $\cdots$ | 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 | $\begin{aligned} & \text {-- Bars and rods, of high speed } \\ & \text { steel } \end{aligned}$ | 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 | $\begin{aligned} & - \text { Bars and rods, of silico- } \\ & \text { manganese steel } \end{aligned}$ | 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 coldfinished | 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\% | 10\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 73012000 <br> 73021000 | -- Angles, shapes and sections | 10\% | 10\% | $\frac{10 \%}{8 \%}$ | 10\% | 10\% | 10\% | $\frac{10 \%}{6 \%}$ | $\frac{10 \%}{6 \%}$ | $\frac{10 \%}{6 \%}$ | 10\% | 10\% | 10\% | 8\% | 8\% | 8\% | $\frac{8 \%}{0 \%}$ | 8\% | $\frac{8 \%}{0 \%}$ | 8\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 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\% | 0\% |
| 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\% | 0\% |
| 73041900 | $\cdots$ - $-\cdots$ 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\% |
| 73042300 | $\cdots$ | 10\% | 10\% | 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 | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 73042400 | --- Other, 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\% | 0\% |
| 73042900 | --- 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\% |
| 73043100 | - -- Cold-drawn or cold-rolled (cold-reduced) | 10\% | 10\% | 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\% |
| 73043900 | --- 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\% |
| 73044100 | $\underset{\substack{\text {-- Cold-drawn or cold-rolled } \\ \text { (cold-reduced) }}}{\text { - }}$ | 10\% | 10\% | 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\% |
| 73044900 | --- 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\% |
| 73045100 | - -- Cold-drawn or cold-rolled (cold-reduced) | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | $0 \%$ |
| 73045900 | --- 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\% |
| 73049000 | -- 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\% |
| 73051100 | - -- Longitudinally submerged arc welded | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73051200 | --- Other, longitudinally welded | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73051900 | --- 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\% |
| 73052000 | -- Casing of a kind used in drilling for oil or gas | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73053100 | --- Longitudinally welded | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73053900 | --- 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\% |
| 73059000 | -- 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\% |
| 73061100 | --- Welded, of stainless 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\% |
| 73061900 | $\ldots$ | 10\% | 10\% | 8\% | $8 \%$ | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73062100 | --- Welded, of stainless 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\% |
| 73062900 | --- 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\% |
| 73063000 | - - Other, welded, of circular crosssection, of iron or non-alloy 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\% |
| 73064000 | -- Other, welded, of circular crosssection, of stainless 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\% |
| 73065000 | - - Other, welded, of circular crosssection, of other alloy 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\% |
| 73066100 | $\qquad$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73066900 | --. Of other non-circular crosssection | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73069000 | -- 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\% |
| 73071100 | --- Of non-malleable 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\% | 0\% |
| 73071900 | -.- 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\% |
| 73072100 | ---Flanges | 10\% | 10\% | 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\% |
| 73072200 | -- Threaded elbows, bends and sleeves | 10\% | 10\% | 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\% |
| 73072300 | --- Butt welding 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\% |
| 73072900 | --- 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\% |
| 73079100 | ---Flanges | 10\% | 10\% | 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\% |
| 73079200 | -- Threaded elbows, bends and sleeves | 10\% | 10\% | 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\% |
| 73079300 | $\cdots$--- Butt welding fittings | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 6\% |  | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | $0 \%$ |
| 73079900 <br> 73081000 | $\cdots$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $8 \%$ $10 \%$ | 8\% | $8 \%$ $10 \%$ | $8 \%$ $10 \%$ | 8\% | $8 \%$ $10 \%$ | $8 \%$ $10 \%$ | 6\% | $\frac{6 \%}{10 \%}$ | $\frac{4 \%}{10 \%}$ | 4\% | 4\% | 4\% | 4\% | 0\% |
| 73082000 | $\cdots$ Towers and lattice masts | 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\% |
| 73083000 | -- Doors, windows and their frames and thresholds for doors | 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\% |
| 73084000 | - - Equipment for scaffolding, shuttering, propping or pitpropping | 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\% |
| 73089000 | - 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\% |
| 73090000 | - Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 3001 , whether or not lined or heat-insulated, but not fitted with mechanical or thermal 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\% |
| 73101000 | -- Of a capacity of 501 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\% | 0\% |
| 73102100 | - -- Cans which are to be closed by soldering or crimping | 10\% | 10\% | 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\% |
| 73102900 | $\cdots$ | 10\% | 10\% | 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\% |
| 73110000 | - Containers for compressed or liquefied gas, 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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 $100 \mathrm{~cm}^{2}$ 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\% | 0\% |
| 73143100 | $\cdots$ | 10\% | 10\% | 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\% |
| 73143900 | $\cdots$ | 10\% | 10\% | 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\% |
| 73144100 | $\cdots$ | 10\% | 10\% | 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\% |
| 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\% | $4 \%$ | $0 \%$ |
| 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\% | 0\% |
| 73151100 | $\cdots$--- 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\% | $4 \%$ | 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\% | 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\% | 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\% | $4 \%$ | 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\% | $4 \%$ | 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\% | 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\% | 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\% | 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\% |
| 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\% | 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\% | 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\% | 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\% | $4 \%$ | 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\% | 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\% | 0\% |
| 73181600 | $\cdots$ | 10\% | 10\% | 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\% |
| 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\% | 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\% | 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\% | 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\% | 0\% |
| 73182400 | --- Cotters 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\% | $4 \%$ | 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\% | 0\% |
| 73194000 | $\cdots$ - - Safery 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\% |
| 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\% |
| 73202000 | $\cdots$ - 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\% |
| 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\% |
| 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\% | 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\% | 0\% |
| 73211900 | --- Other, including appliances for | 10\% | 10\% | 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\% |
| 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\% | 0\% |
| 73218200 | $\cdots$ | 10\% | 10\% | 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\% |
| 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\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | Year 4 | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 73219000 | - 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\% |
| 73221100 | --- Of cast iron | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73221900 | -.- 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\% |
| 73229000 | -- 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\% |
| 73231000 | - - Iron or steel wool; pot scourers and scouring or polishing pads, gloves and 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\% |
| 73239100 | --- Of cast iron, not enamelled | 10\% | 10\% | 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\% |
| 73239200 | -.- Of cast iron, enamelled | 10\% | 10\% | 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\% |
| 73239300 | --- 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\% | 0\% |
| 73239400 | --- Of iron (other than cast iron) or steel, enamelled | 10\% | 10\% | 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\% |
| 73239900 | $\cdots$ | 10\% | 10\% | 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\% |
| 73241000 | -- Sinks and wash basins, of stainless 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\% |
| 73242100 | --- Of cast iron, whether or not enamelled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73242900 | -.- 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\% |
| 73249000 | -- 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\% |
| 73251000 | -- Of non-malleable cast iron | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73259100 | $\begin{aligned} & \text {-- Grinding balls and similar } \\ & \text { articles for mills } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 73259910 | --- 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\% | 0\% |
| 73259990 | --- 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\% |
| 73261100 | --- Grinding balls and similar articles for mills | 10\% | 10\% | 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\% |
| 73261900 | -.- 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\% |
| 73262000 <br> 73269000 | -- Articles of iron or steel wire | 10\% | 10\% | 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\% |
| 74010000 | - Copper mattes; cement copper (precipitated copper). | 10\% | 10\% | 8\% | 10\% | 10\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74020000 | - Unrefined copper; copper anodes for electrolytic refining. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74031100 | --- Cathodes and sections of cathodes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74031200 | --- Wire-bars | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74031300 | --- Billets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74031900 | --- 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\% |
| 74032100 | --- Copper-zinc base alloys (brass) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74032200 | --- Copper-tin base alloys (bronze) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74032900 | - -- Other copper alloys (other than master alloys of heading 74.05) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74040000 | - Copper waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74050000 | - Master alloys of copper. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74061000 | -- Powders of non-lamellar structure | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74062000 | -- Powders of lamellar structure; 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\% |
| 74071000 | -- Of refined copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74072100 | $\begin{aligned} & - \text {-- Of copper-zinc base alloys } \\ & \text { (brass) } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74072900 | --- 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\% |
| 74081100 | - -- Of which the maximum crosssectional dimension exceeds 6 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\% |
| 74081900 | --- 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\% |
| 74082100 | --- Of copper-zinc base alloys (brass) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74082200 | - -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74082900 | --- 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\% |
| 74091100 | $\cdots$ - In coils | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | $0 \%$ | 0\% | 0\% | 0\% | $0 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 74091900 | $\cdots$ | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 6\% | 4\% | 4\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 74092900 | --- 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\% |
| 74093100 | $\cdots$ - In coils | 10\% | 10\% | $8 \%$ | $\frac{8 \%}{8 \%}$ | $8 \%$ | $\frac{8 \%}{8 \%}$ | $6 \%$ | $6 \%$ | $6 \%$ | $4 \%$ | $4 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74093900 | --. 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Bese } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\underset{\text { Year } 12}{\substack{\text { Ye }}}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 74094000 | - - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74099000 | -- Of other copper alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74101100 | -.-- Of refined copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 74101200 | --- Of copper alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74102100 | --- Of refined copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74102200 | --- Of copper alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74111000 | -- Of refined copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74112100 | --- Of copper-zinc base alloys (brass) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74112200 | - -- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74112900 | --- 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\% |
| 74121000 | - Of refined copper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74122000 | -- Of copper alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74130000 | - Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74151000 | -- Nails and tacks, drawing pins, staples and similar articles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74152100 | -- Washers (including spring washers) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74152900 | --- 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\% |
| 74153300 | --- Screws; bolts and nuts | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74153900 | -.- 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\% |
| 74181000 | - - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and 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\% |
| 74182000 | -- Sanitary ware 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\% |
| 74191000 | -- Chain 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\% |
| 74199100 | - -- Cast, moulded, stamped or forged, but not further worked | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 74199900 | - - 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\% |
| 75011000 |  | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75012000 | - - Nickel oxide sinters and other intermediate products of nickel metallurgy | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75021000 | -- Nickel, not alloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75022000 | $\cdots$ - Nickel alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% |
| 75030000 | - Nickel waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75040000 | - Nickel powders and 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\% |
| 75051100 | --- Of nickel, not alloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75051200 | --- Of nickel alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75052100 | -.-- Of nickel, not alloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75052200 | --- Of nickel alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75061000 | - Of nickel, not alloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75062000 | -- Of nickel alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75071100 | --- Of nickel, not alloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75071200 | --- Of nickel alloys | 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\% | 0\% |
| 75072000 | -- Tube or pipe 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\% | 0\% |
| 75081000 | - Cloth, grill and netting, of nickel wire | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 75089000 | -- 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\% |
| 76011000 | $\cdots$ - Aluminium, not alloyed | 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\% |
| 76012000 | -- Aluminium alloys | 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\% | $0 \%$ |
| 76020000 | - Aluminium waste and scrap. | 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\% |
| 76031000 | $\begin{aligned} & \text {-- Powders of non-lamellar } \\ & \text { structure } \end{aligned}$ | 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\% |
| 76032000 | -- Powders of lamellar structure; flakes | 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\% |
| 76041000 | -- Of aluminium, not alloyed | 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\% |
| 76042100 | --- Hollow profiles | $\frac{5 \%}{5 \%}$ | 5\% | 4\% | $4 \%$ | 4\% | $4 \%$ | $3 \%$ | $3 \%$ | 3\% | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76051100 | - -- Of which the maximum crosssectional dimension exceeds 7 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\% |
| 76051900 | -.- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 76052100 | - -- Of which the maximum crosssectional dimension exceeds 7 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\% |
| 76052900 | --- 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\% |
| 76061100 | --- Of aluminium, not alloyed | 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\% |
| 76061200 | --- Of aluminium alloys | 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\% | $0 \%$ |
| 76069100 | $\cdots$-- Of aluminium, not alloyed | 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\% | $0 \%$ |
| 76069200 | -.-) Of aluminium alloys | 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\% |
| 76071100 | --- Rolled but not further worked | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76071900 | --- 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\% |
| 76072000 | -- Backed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76081000 | - Of aluminium, not alloyed | 5\% | $\frac{5 \%}{5 \%}$ | 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\% |
| 76082000 | $\xrightarrow{- \text { Of aluminium alloys }}$ | 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\% |
| 76090000 | - Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). | 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\% |
| 76101000 | -- Doors, windows and their frames and thresholds for 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\% |
| 76109000 | -- 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\% |
| 76110000 | - Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 3001 , whether or not lined or heat-insulated, but not fitted with mechanical or thermal 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\% |
| 76121000 | -- Collapsible tubular containers | 10\% | 10\% | 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\% |
| 76129000 | -- 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\% |
| 76130000 | - Aluminium containers for compressed or liquefied gas. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76141000 | -- With steel core | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76149000 | -- 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\% |
| 76151000 | - - Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and 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\% |
| 76152000 | -- Sanitary ware and parts thereof | 10\% | 10\% | 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\% |
| 76161000 | - - Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76169100 | --- Cloth, grill, netting and fencing, of aluminium wire | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 76169900 | --- 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\% |
| 78011000 | -- Refined lead | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78019100 | --- Containing by weight antimony as the principal other element | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78019900 | --- 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\% |
| 78020000 | - Lead waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78041100 | - -- Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 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\% |
| 78041900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 78042000 | -- Powders and 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\% |
| 78060000 | - Other articles of lead. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79011100 | --- Containing by weight $99.99 \%$ or more of zinc | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79011200 | --- Containing by weight less than $99.99 \%$ of zinc | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79012000 | -- Zinc alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79020000 | - Zinc waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79031000 | $\cdots$ - - inc dust | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79039000 | -- 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\% |
| 79040000 | - Zinc bars, rods, profiles and wire. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 79050000 | - Zinc plates, sheets, strip and foil. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { IDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 14 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 79070000 | - Other articles of zinc. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80011000 | -- Tin, not alloyed | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80012000 | - Tin alloys | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80020000 | - Tin waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80030000 | - Tin bars, rods, profiles and wire. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 80070000 | - Other articles of tin. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81011000 | -- Powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81019400 | $\begin{aligned} & \text {--- Unwrought tungsten, including } \\ & \text { bars and rods obtained simply by } \\ & \text { sintering } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81019600 | --- Wire | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81019700 | --- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81019900 | --- 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\% |
| 81021000 | -- Powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81029400 | - -- Unwrought molybdenum, including bars and rods obtained simply by sintering | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81029500 | - -- Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81029600 | --- Wire | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81029700 | --- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81029900 | --- 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\% |
| 81032000 | -- Unwrought tantalum, including bars and rods obtained simply by sintering; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81033000 | $\cdots$ Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81039000 | -- 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\% |
| 81041100 | --- Containing at least $99.8 \%$ by weight of magnesium | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81041900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81042000 | -- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81043000 | - - Raspings, turnings and granules, graded according to size; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81049000 | - 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\% |
| 81052000 | -- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81053000 | -- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81059000 | -- 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\% |
| 81060000 | $\begin{aligned} & \text { - Bismuth and articles thereof, } \\ & \text { including waste and scrap. } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81072000 | -- Unwrought cadmium; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81073000 | -- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81079000 | -- 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\% |
| 81082000 | -- Unwrought titanium; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81083000 | -- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81089000 | -- 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\% |
| 81092000 | -- Unwrought zirconium; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81093000 | -- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81099000 | -- 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\% |
| 81101000 | -- Unwrought antimony; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81102000 | -- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81109000 | -- 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\% |
| 81110000 | - Manganese and articles thereof, including waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81121200 | --- Unwrought; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81121300 | --- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81121900 | --- 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\% |
| 81122100 | --- Unwrought; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 812200 <br> 8112900 | --- Waste and scrap | 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\% |
| 81125100 | --- Unwrought; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81125200 | --- Waste and scrap | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81125900 | --- 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\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rata } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 14 \\ \text { LDC } \end{array}$ | Year 15 <br> LDC | $\begin{gathered} \text { Year 16 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 <br> LDC and <br> subsequent <br> years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 81129200 | - -- Unwrought; waste and scrap; powders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 81129900 | --- 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\% |
| 81130000 | - Cermets and articles thereof, including waste and scrap. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82011000 | -- Spades and shovels | 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\% |
| 82013000 | -- Mattocks, picks, hoes and rakes | 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\% |
| 82014000 | -- Axes, bill hooks and similar hewing tools | 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\% |
| 82015000 | - - Secateurs and similar onehanded pruners and shears (including poultry shears) | 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\% |
| 82016000 | - - Hedge shears, two-handed pruning shears and similar twohanded shears | 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\% |
| 82019000 | - - Other hand tools of a kind used in agriculture, horticulture or forestry | 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\% |
| 82021000 | $\cdots$ - Hand saws | 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\% |
| 82022000 | -- Band saw blades | 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\% |
| 82023100 | --- With working part of 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\% |
| 82023900 | -.- Other, including parts | 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\% |
| 82024000 | $\xrightarrow{-- \text { Chain saw blades }}$ | 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\% |
| 82029100 | --- Straight saw blades, for working metal | 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\% |
| 82029900 | --- 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\% |
| 82031000 | -- Files, rasps and similar tools | 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\% |
| 82032000 | -- Pliers (including cutting pliers), pincers, tweezers and similar tools | 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\% |
| 82033000 | - - Metal cutting shears and similar tools | 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\% |
| 82034000 | - - Pipe-cutters, bolt croppers, perforating punches and similar tools | 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\% |
| 82041100 | --- Non-adjustable | 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\% |
| 82041200 | --- Adjustable | 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\% |
| 82042000 | - - Interchangeable spanner sockets, with or without handles | 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\% |
| 82051000 | - - Drilling, threading or tapping tools | 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\% |
| 82052000 | -- Hammers and sledge hammers | 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\% |
| 82053000 | -- Planes, chisels, gouges and similar cutting tools for working wood | 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\% |
| 82054000 | -- Screwdrivers | 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\% |
| 82055100 | $\cdots$-- Household tools | 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\% |
| 82055900 | $\cdots$ | 5\% | 5\% | 4\% | 4\% | 4\% | 4\% | 3\% | 3\% | 3\% | 2\% $2 \%$ | 2\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ |
| 82057000 | -- Vices, clamps and the like | 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\% |
| 82059000 | - - Other, including sets of articles of two or more of subheadings of this heading | 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\% |
| 82060000 | - Tools of two or more of the headings 82.02 to 82.05 , put up in sets for retail sale. | 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\% |
| 82071300 | --- With working part of cermets | 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\% |
| 82071900 | -.-- Other, including 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\% |
| 82072000 | -- Dies for drawing or extruding metal | 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\% |
| 82073000 | $\begin{aligned} & \text { lectou } \\ & \text { punchis for pressing, stamping or } \\ & \text { punch } \end{aligned}$ | 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\% |
| 82074000 | -- Tools for tapping or threading | 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\% |
| 82075000 | - - Tools for drilling, other than for rock drilling | 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\% |
| 82076000 | -- Tools for boring or broaching | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 4\% | 4\% | 4\% | 3\% | $3 \%$ |  | $2 \%$ | $2 \%$ | $2 \%$ | $2 \%$ | $2 \%$ | $2 \%$ | $2 \%$ |  |
| 82077000 82078000 | -- Tools for milling | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 5\% | 4\% | 4\% | 4\% | 4\% | $3 \%$ $3 \%$ $3 \%$ | $3 \%$ $3 \%$ $3 \%$ | $\frac{3 \%}{3 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{2 \%}{2 \%}$ | $\frac{0 \%}{0 \%}$ |
| 82079000 | -- Other interchangeable tools | 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\% |
| 82081000 | -- For metal working | 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\% |
| 82082000 | -- For wood working | 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 82083000 | - - For kitchen appliances or for machines used by the food industry | 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\% |
| 82084000 | -- For agricultural, horticultural or forestry 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\% |
| 82089000 | -- 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\% |
| 82090000 | - Plates, sticks, tips and the like for tools, unmounted, of cermets. | 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\% |
| 82100000 | - Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink. | 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\% |
| 82111000 | -- Sets of assorted articles | 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\% |
| 82119100 | --- Table knives having fixed | 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\% |
| 82119200 | --- Other knives having fixed blades | 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\% |
| 82119300 | --- Knives having other than fixed blades | 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\% |
| 8219400 | --- Blades | 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\% |
| 82119500 | - - Handles of base metal | 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\% |
| 82121000 | -- Razors | 10\% | 10\% | 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\% |
| 82122000 | -- Safety razor blades, including razor blade blanks in strips | 10\% | 10\% | 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\% |
| 82129000 | -- 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\% | 0\% |
| 82130000 | - Scissors, tailors' shears and similar shears, and blades therefor. | 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\% |
| 82141000 | - - Paper knives, letter openers, erasing knives, pencil sharpeners 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\% |
| 82142000 | - - Manicure or pedicure sets and instruments (including nail files) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82149000 | -- 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\% |
| 82151000 | - - Sets of assorted articles containing at least one article plated with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82152000 | -- Other sets of assorted articles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82159100 | --- Plated with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 82159900 | --- 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\% |
| 83011000 | -- Padlocks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83012000 | -- Locks of a kind used for 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\% |
| 83013000 | - - Locks of a kind used for furniture | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83014000 | -- Other locks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83015000 | -- Clasps and frames with clasps, incorporating locks | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83016000 | - 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\% |
| 83017000 | -- Keys presented separately | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83021000 | $\cdots$ Hinges | 10\% | 10\% | 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\% |
| 83022000 | $\cdots$ | 10\% | 10\% | 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\% |
| 83023000 | -- Other mountings, fittings and similar articles suitable for 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\% |
| 83024100 | --- Suitable for buildings | 10\% | 10\% | 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\% |
| 83024200 | --- Other, suitable for 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\% | 0\% |
| 83024900 | --- 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\% |
| 83025000 | -- Hat-racks, hat-pegs, brackets and similar fixtures | 10\% | 10\% | 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\% |
| 83026000 | -- Automatic door closers | 10\% | 10\% | 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\% |
| 83030000 | - Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 83040000 | - Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83051000 | $\begin{aligned} & \text {-- Fittings for loose-leaf binders or } \\ & \text { files } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83052000 | -- Staples in strips | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83059000 | -- 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\% |
| 83061000 | -- Bells, gongs and 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\% |
| 83062100 <br> 83062900 | --- Plated with precious metal | 10\% | 10\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83063000 | -- Photograph, picture or similar | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83071000 | -- 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\% |
| 83079000 | -- Of other base metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83081000 | -- Hooks, eyes and eyelets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83082000 | -- Tubular or bifurcated rivets | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83089000 | -- 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\% |
| 83091000 | -- Crown corks | 10\% | 10\% | 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\% |
| 83099000 | -- 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\% |
| 83100000 | - Sign-plates, name-plates, addressplates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 83111000 | $\begin{aligned} & \text {-- Coated electrodes of base metal, } \\ & \text { for electric arc-welding } \end{aligned}$ | 10\% | 10\% | 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\% |
| 83112000 | -- Cored wire of base metal, for electric arc-welding | 10\% | 10\% | 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\% |
| 83113000 | -- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame | 10\% | 10\% | 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\% |
| 83119000 | $\cdots$ | 10\% | 10\% | 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\% |
| 84011000 | -- Nuclear reactors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84012000 | - - Machinery and apparatus for isotopic separation, 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\% |
| 84013000 | - - Fuel elements (cartridges), nonirradiated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84014000 | -- Parts of nuclear reactors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84021100 | -.- Watertube boilers with a steam production exceeding $45 t$ per hour | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84021200 | - -- Watertube boilers with a steam production not exceeding 45 t per hour | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84021900 | --- Other vapour generating boilers, including hybrid boilers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84022000 | -- Super-heated water boilers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84029000 | $\cdots$ - Parts | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84031000 <br> 8403000 | $\cdots$ | 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\% |
| 84041000 | -- Auxiliary plant for use with boilers of heading 84.02 or 84.03 | 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\% |
| 84042000 | -- Condensers for steam or other vapour power units | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84049000 | -- 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\% |
| 84051000 | -- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84059000 | -- 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\% |
| 84061000 | -- Turbines for marine propulion | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84068100 | --- Of an output exceeding 40 MW | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84068200 | - -- Of an output not exceeding 40 MW | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84069000 | -- 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\% |
| 84071000 | - Aircraft engines | 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\% |
| 84072110 | --- Outboard motors | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84072120 | --- Not exceeding 25hp | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84072130 | --- Exceeding 25hp but not exceeding 40hp | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84072190 | --- 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\% |
| 84072900 | -.- 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\% |
| 84073100 | --- Of a cylinder capacity not exceeding 50 cc | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84073200 | - -- Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc <br> 250 cc | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84073300 | - - Of a cylinder capacity <br> exceeding 250 cc but not exceeding <br> $1,000 \mathrm{cc}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84073400 | -- Of a cylinder capacity | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84079000 | -- Other engines | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84081000 | -- Marine propulsion engines | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84082000 | $\begin{aligned} & \text { - Engines of a kind used for the } \\ & \text { propulsion of vehicles of Chapter } \\ & 87 \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84089000 | -- Other engines | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84091000 | -- For aircraft engines | 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\% |
| 84099110 | $\begin{array}{\|l\|} \hline-- \text { Of subheading } \\ 8407.2110,8407.2120 \text { or } \end{array}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84099190 | ---- 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\% |
| 84099900 | --- 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\% |
| 84101100 | -- Of a power not exceeding $1,000 \mathrm{~kW}$ | 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\% |
| 84101200 | $\begin{aligned} & -- \text { Of a power exceeding } 1,000 \\ & \mathrm{~kW} \text { but not exceeding } 10,000 \mathrm{~kW} \end{aligned}$ | 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\% |
| 84101300 | --- Of a power exceeding 10,000 kW | 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\% |
| 84109000 | -- Parts, including regulators | 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\% |
| 84111100 | --- Of a thrust not exceeding 25 kN | 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\% |
| 84111200 | --- Of a thrust exceeding 25 kN | 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\% |
| 84112100 | $\begin{aligned} & \hline- \text { Of a power not exceeding } \\ & 1,100 \mathrm{~kW} \end{aligned}$ | 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\% |
| 84112200 | $\begin{aligned} & \cdots \text { Of a power exceeding } 1,100 \\ & \mathrm{~kW} \end{aligned}$ | 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\% |
| 84118100 | $\begin{aligned} & \text {-- Of a power not exceeding } \\ & 5,000 \mathrm{~kW} \\ & \hline \end{aligned}$ | 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\% |
| 84118200 | --- Of a power exceeding 5,000 kW | 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\% |
| 84119100 | --- Of turbo-jets or turbopropellers | 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\% |
| 84119900 | --- 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\% |
| 84121000 | -- Reaction engines other than turbo-jets | 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\% |
| 84122100 | --- Linear acting (cylinders) | 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\% |
| 84122900 | --- 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\% |
| 84123100 | --- Linear acting (cylinders) | 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\% |
| 84123900 | --- 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\% |
| 84128000 | -- 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\% | $0 \%$ |
| 84129000 | -- Parts | 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\% |
| 84131100 | $\begin{aligned} & \text {-- Pumps for dispensing fuel or } \\ & \text { lubricants, of the type used in filling. } \\ & \text { stations or in garages } \end{aligned}$ | 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\% |
| 84131900 | --- 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\% |
| 84132000 | - - Hand pumps, other than those of subheading 8413.11 or 8413.19 | 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\% |
| 84133000 | - - Fuel, lubricating or cooling <br> medium pumps for internal <br> combustion piston engines | 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\% |
| 84134000 | -- Concrete 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\% |
| 84135000 | -- Other reciprocating positive displacement 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\% |
| 84136000 | - - Other rotary positive displacement 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\% |
| 84137000 | -- Other centrifugal 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\% |


| Tariff code | Description | Base rate | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | Year 3 <br> LDC | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 8 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | 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 | $\cdots$-- 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 selfcontained 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 | $\begin{aligned} & - \text { Hoods having a maximum } \\ & \text { horizontal side not exceeding } 120 \end{aligned}$ 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, selfcontained or ìsplit-systemî | 10\% | 10\% | 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 | $\begin{aligned} & \text {-- Of a kind used for persons, in } \\ & \text { motor vehicles } \\ & \hline \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & -- \text { Other, incorporating a } \\ & \text { refrigerating unit } \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & -\cdots \text { Not incorporating a } \\ & \text { refrigerating unit } \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & \text { - - Other furnace burners, including } \\ & \text { combination burners } \end{aligned}$ | 10\% | 10\% | 8\% | 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 heattreatment 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 | $\begin{aligned} & \begin{array}{l} - \text { Bakery ovens, including biscuit } \\ \text { ovens } \end{array} \end{aligned}$ | 10\% | 10\% | 8\% | 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 8001 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 9001 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 refrigeratorsfreezers, 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 | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84189100 | - -- Furniture designed to receive 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\% |
| 84189900 | --- 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\% |
| 84191100 | --- Instantaneous gas water heaters | 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\% |
| 84191900 | --- 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\% |
| 84192000 | -- Medical, surgical or laboratory | 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\% |
| 84193100 | --- For agricultural products | 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\% |
| 84193200 | - -- For wood, paper pulp, paper or paperboard | 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\% |
| 84193900 | --- 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\% |
| 84194000 | -- Distilling or rectifying plant | 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\% |
| 84195000 | -- Heat exchange units | 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\% |
| 84196000 | - - Machinery for liquefying air or other gases | 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\% |
| 84198100 | --- For making hot drinks or for cooking or heating food | 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\% |
| 84198900 | $\cdots$ | 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\% |
| 84199000 | -- Parts | 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\% |
| 84201000 | - - Calendering or other rolling 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\% |
| 84209100 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84209900 | --- 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\% |
| 84211100 | --- Cream separators | 10\% | 10\% | 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\% |
| 84211200 | ---Clothes-dryers | 10\% | 10\% | 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\% |
| 84211900 | --- 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\% |
| 84212100 | --- For filtering or purifying water | 10\% | 10\% | 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\% |
| 84212200 | - -- For filtering or purifying beverages other than water | 10\% | 10\% | 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\% |
| 84212300 | - -- Oil or petrol-filters for internal combustion 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\% | 0\% |
| 84212900 | --- 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\% |
| 84213100 | $\begin{aligned} & \text {-- Intake air filters for internal } \\ & \text { combustion engines } \end{aligned}$ | 10\% | 10\% | 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\% |
| 84213900 | --- 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\% |
| 84219100 | --- Of centrifuges, including | 10\% | 10\% | 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\% |
| 84219900 | --- 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\% |
| 84221100 | ---- Of the household 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\% |
| 84221900 | -.- 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\% |
| 84222000 | - - Machinery for cleaning or drying bottles or other containers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84223000 | - - Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84224000 | $\begin{aligned} & \hline- \text { Other packing or wrapping } \\ & \text { machinery (including heat-shrink } \\ & \text { wrapping machinery) } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84229000 | -- 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\% |
| 84231000 | -- Personal weighing machines, including baby scales; household scales | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84232000 | -- Scales for continuous weighing of goods on 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\% |
| 84233000 | -- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84238100 | --- Having a maximum weighing capacity not exceeding 30 kg | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84238200 | $\begin{aligned} & -- \text { Having a maximum weighing } \\ & \text { capacity exceeding } 30 \mathrm{~kg} \text { but not } \end{aligned}$ exceeding $5,000 \mathrm{~kg}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84238900 | -.- 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \text { Year 2 } \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 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 | $\cdots$ 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 | 10\% | 10\% | 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\% |
| 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\% | 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\% | 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\% | 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\% | 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\% | $0 \%$ |
| 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\% | 0\% |
| 84269100 | $-\cdots$ 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\% | 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\% | 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\% | 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\% | 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\% | 0\% |
| 84281000 | $\cdots$ - 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\% |
| 84282000 | $\begin{aligned} & \text { - Pneumatic elevators and } \\ & \text { conveyors } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 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\% |
| 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\% | ${ }^{0 \%}$ |
| 84283300 | --- Other, bell type | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 0\% $0 \%$ | 0\% $0 \%$ | 0\% $0 \%$ | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% $0 \%$ | 0\% | 0\% $0 \%$ | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% $0 \%$ | 0\% |
| 84283900 | --- Other <br> -- Escalators and moving | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84284000 |  | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84286000 | $\begin{aligned} & \text { - Teleferics, chair-lifts, ski- } \\ & \text { draglines; traction mechanisms for } \\ & \text { funiculars } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 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\% |
| 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 0\% |
| 84302000 | - Snow-ploughs and snowblowers | 10\% | 10\% | 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\% |
| 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\% | 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\% | 0\% |
| 84304100 | --- Self-propelled | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% ${ }_{8}$ | 8\% | $8 \%$ $8 \%$ | 8\% | $\frac{6 \%}{6 \%}$ | 6\% | $4 \%$ | 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\% | 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\% | 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\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84306900 | --- 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\% |
| 84311000 | -- Of machinery of heading 84.25 | 10\% | 10\% | 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\% |
| 84312000 | -- Of machinery of heading 84.27 | 10\% | 10\% | 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\% |
| 84313100 | --- of lifts, skip hoists or escalators | 10\% | 10\% | 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\% |
| 84313900 | --- 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\% |
| 84314100 | --- Buckets, shovels, grabs and grips | 10\% | 10\% | 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\% |
| 84314200 | - -- Bulldozer or angledozer blades | 10\% | 10\% | 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\% |
| 84314300 | - -- Parts for boring or sinking <br> machinery of subheading 8430.41 <br> or 8430.49 | 10\% | 10\% | 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\% |
| 84314900 | --- 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\% |
| 84321000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84322100 | $\cdots$ | $\frac{10 \%}{10 \%}$ | 10\% | $8 \%$ | $8 \%$ | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84322900 | --- 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\% |
| 84323000 | - - Seeders, planters and transplanters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84324000 | -- Manure spreaders and fertiliser distributors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84328000 | -- 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\% |
| 84329000 | -- 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\% |
| 84331100 | - -- Powered, with the cutting device rotating in a horizontal plane | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84331900 | --- 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\% |
| 84332000 | -- Other mowers, including cutter bars for tractor mounting | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84333000 | -- Other haymaking 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\% |
| 84334000 | -- Straw or fodder balers, including pick-up balers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84335100 | --- Combine harvester-threshers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84335200 | --- Other threshing 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\% |
| 84335300 | -- Root or tuber harvesting 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\% |
| 84335900 | --- 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\% |
| 84336000 | - - Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84339000 | $\cdots$ - 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\% |
| 84341000 | -- Milking 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\% |
| 84342000 | -- Dairy 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\% |
| 84349000 | $\cdots$ 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\% |
| 84351000 | -- 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\% |
| 84359000 | -- 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\% |
| 84361000 | -- Machinery for preparing animal feeding stuffs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84362100 | --- Poultry incubators and | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84362900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84368000 | -- 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\% |
| 84369100 | - -- Of poultry-keeping machinery or poultry incubators and brooders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84369900 | --- 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\% |
| 84371000 | - - Machines for cleaning, sorting or grading seed, grain or dried leguminous 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\% |
| 84378000 | --- 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\% |
| 84379000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84381000 | - - Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84382000 | - - Machinery for the manufacture of confectionery, cocoa or chocolate | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84383000 | $\begin{aligned} & \text { - - Machinery for sugar } \\ & \text { manufacture } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84384000 | -- Brewery 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\% |


| Tariff code | Description | Base rate | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|} \text { Year } 4 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 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 | $\begin{aligned} & \text {-- Machinery for finishing paper or } \\ & \text { paperboard } \end{aligned}$ | 10\% | 10\% | 8\% | 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 | $\begin{aligned} & \text {-- Of machinery for making pulp } \\ & \text { of fibrous cellulosic material } \end{aligned}$ | 10\% | 10\% | 8\% | 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\% |  |  | 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 <br> printing components, plates, <br> cylinders and lithographic stones, <br> prepared for printing purposes (for <br> example, planed, grained or <br> 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, reelfed | 10\% | 10\% | 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\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 84431300 | --- Other offset printing 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\% |
| 84431400 | - - Letterpress printing machinery, <br> reel fed, excluding flexographic <br> printing | 10\% | 10\% | 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\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 84431600 | - -- Flexographic printing 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\% |
| 84431700 | --- Gravure printing 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\% |
| 84431900 | --- 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\% |
| 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\% | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 84433200 | $\begin{array}{\|l\|} \hline \text {--- Other, capable of connecting to } \\ \text { an automatic data processing } \\ \text { machine or to a network } \\ \hline \end{array}$ | 10\% | 10\% | 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\% |
| 84433900 | -.-- 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 | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84439100 | - -- Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42 | 10\% | 10\% | 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\% |
| 84439900 | --- 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\% |
| 84440000 | - Machines for extruding, drawing, texturing or cutting man- made textile 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\% |
| 84451100 | --- Carding 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\% |
| 84451200 | --- Combing 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\% |
| 84451300 | --- Drawing or roving 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\% |
| 84451900 | -.-- 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\% |
| 84452000 | --Textile spinning 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\% |
| 84453000 | --Textile doubling or twisting 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\% |
| 84454000 | --Textile winding (including weftwinding) or reeling 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\% |
| 84459000 | - 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\% |
| 84461000 | - For weaving fabrics of a width not exceeding 30 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\% |
| 84462100 | --- Power looms | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84462900 | --- 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\% |
| 84463000 | -- For weaving fabrics of a width exceeding 30 cm , shuttleless 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\% |
| 84471100 | - -- With cylinder diameter not exceeding 165 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\% |
| 84471200 | $\begin{aligned} & \text {--- With cylinder diameter } \\ & \text { exceeding } 165 \mathrm{~mm} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84472000 | -- Flat knitting machines; stitch- | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84479000 | -- 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\% |
| 84481100 | --- Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84481900 | --- 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\% |
| 84482000 | - - Parts and accessories of machines of heading 84.44 or of their auxiliary 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\% |
| 84483100 | --- Card clothing | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84483200 | - -- Of machines for preparing textile fibres, other than card clothing | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84483300 | - -- Spindles, spindle flyers, spinning rings and ring travellers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84483900 | --- 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\% |
| 84484200 | - -- Reeds for looms, healds and heald-frames | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84484900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84485100 | --- Sinkers, needles and other articles used in forming stitches | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84485900 | --- 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\% |
| 84490000 | - Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84501100 | --- Fully-automatic 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\% |
| 84501200 | -- Other machines, with built-in centrifugal drier | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84501900 | --- 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\% |
| 84502000 | - -Machines, each of a dry linen capacity exceeding 10 kg | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84509000 | -- 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\% |
| 84511000 | -- Dry-cleaning 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\% |
| 84512100 | $\begin{aligned} & -- \text { - Each of a dry linen capacity not } \\ & \text { exceeding } 10 \mathrm{~kg} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84512900 | --- 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\% |
| 84513000 | -- Ironing machines and presses (including fusing presses) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84514000 | $\begin{aligned} & \text {--Washing, bleaching or dyeing } \\ & \text { machines } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84515000 | --Machines for reeling, unreeling, folding, cutting or pinking textile fabrics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84518000 | -- 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\% |
| 84519000 | -- 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\% |
| 84521000 | -- Sewing machines of the household type | 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\% |
| 84522100 | --- Automatic units | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84522900 <br> 84523000 | --- Other | 10\% | $10 \%$ $10 \%$ | 8\% | 8\% | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 84529000 | - - Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing 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\% |
| 84531000 | --Machinery for preparing, tanning or working hides, skins or leather | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84532000 | --Machinery for making or repairing footwear | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84538000 | -- 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\% |
| 84539000 | -- 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\% |
| 84541000 | -- Converters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84442000 <br> 8543000 | - - Ingot moulds and ladles | 10\% | 10\% | 8\% | $\frac{8 \%}{8 \%}$ | 8\% 8 | 8\% | 6\% 6 | 6\% 6 | 6\% 6 | $\frac{4 \pi}{4 \%}$ | $4 \%$ | 0\% 0 \% | 0\% | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | ${ }^{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% $0 \%$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% |
| $\begin{array}{\|l\|} \hline 84543000 \\ \hline 84549000 \\ \hline \end{array}$ | $\xrightarrow{-- \text { Casting machines }}$ | $\begin{aligned} & 10 \% \\ & \hline 10 \% \\ & \hline \end{aligned}$ | $\begin{aligned} & 10 \% \\ & 10 \% \end{aligned}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\begin{aligned} & \frac{4 \%}{4 \%} \\ & \hline \end{aligned}$ | $4 \%$ $4 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\begin{aligned} & 0 \% \\ & 0 \% \\ & 0 \% \end{aligned}$ | $\frac{0 \%}{0 \%}$ | $\begin{aligned} & 0 \% \\ & 0 \% \\ & 0 \% \end{aligned}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\begin{aligned} & 0 \% \\ & 0 \% \\ & 0 \% \end{aligned}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 84551000 | --Tube mills | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84552100 | --- Hot or combination hot and cold | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84552200 | --- Cold | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84553000 | -- Rolls for rolling mills | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84559000 | -- Other 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\% |
| 84561000 | $\begin{aligned} & \text { - - Operated by laser or other light } \\ & \text { or photon beam processes } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84562000 | $\begin{aligned} & \text {-- Operated by ultrasonic } \\ & \text { processes } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84563000 | -- Operated by electro-discharge processes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84569000 | -- 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\% |
| 84571000 | --Machining centres | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84572000 | -- Unit construction machines (single station) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84573000 | --Multi-station transfer 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\% |
| 84581100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84581900 | --- 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\% |
| 84589100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84589900 | --- 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\% |
| 84591000 | --Way-type unit head 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\% |
| $84592100$ | $\cdots$--- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | $6 \%$ | $6 \%$ | $4 \%$ | $4 \%$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84592900 84593100 | $\cdots$ | 10\% | $\begin{aligned} & 10 \% \\ & 10 \% \end{aligned}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\begin{aligned} & 4 \% \\ & 4 \% \\ & 4 \% \end{aligned}$ | $\begin{aligned} & 4 \% \\ & 4 \% \\ & 4 \% \end{aligned}$ | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84593900 | --- 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\% |
| 84594000 | -- Other boring 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\% |
| 84595100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84595900 | --- 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\% |
| 84596100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84596900 | -..- 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\% |
| 84597000 | -- Other threading or tapping 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\% |
| 84601100 | $\cdots$ - Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ |
| 84601900 <br> 8602100 | ${ }^{-- \text {Other }}$ | 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\% |
| 84602200 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | $6 \%$ | $6 \%$ | 6\% | $4 \%$ | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ |
| 84603100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84603900 | --- 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\% |
| 84604000 | -- Honing or lapping 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\% |
| 84609000 | -- 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\% |
| 84612000 | -- Shaping or sloting 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\% |
| 84613000 | -- Broaching 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\% |
| 84614000 | -- Gear cutting, gear grinding or gear finishing 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\underset{\substack{\text { Year } 4 \\ \text { LDC }}}{ }$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 21 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84615000 | -- Sawing or cutting-off 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\% |
| 84619000 | -- 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\% |
| 84621000 | $\begin{array}{\|l\|} \hline \text { - Forging or die-stamping } \\ \text { machines (including presses) and } \\ \text { hammers } \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84622100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84622900 | --- 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\% |
| 84623100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84623900 | -.-- 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\% |
| 84624100 | --- Numerically controlled | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84624900 | --- 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\% |
| 84629100 | --- Hydraulic presses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84629900 | -.- 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\% |
| 84631000 | - - Draw-benches for bars, tubes, profiles, wire 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\% |
| 84632000 | --Thread rolling 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\% |
| 84633000 | --Machines for working wire | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84639000 | -- 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\% |
| 84641000 | -- Sawing 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\% |
| 84642000 | -- Grinding or polishing 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\% |
| 84649000 | -- 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\% |
| 84651000 | --Machines which can carry out different types of machining operations without tool change between such operations | 10\% | 10\% | 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\% |
| 84659100 | --- Sawing 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\% |
| 84659200 | --- Planing, milling or moulding (by cutting) 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\% |
| 84659300 | --- Grinding, sanding or polishing 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\% |
| 84659400 | $\begin{aligned} & -- \text { Bending or assembling } \\ & \text { machines } \end{aligned}$ | 10\% | 10\% | 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\% |
| 84659500 | --- Drilling or morticing 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\% |
| 84659600 | --- Splitting, slicing or paring 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\% |
| 84659900 | --- 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\% |
| 84661000 | - -Tool holders and self-opening dieheads | 10\% | 10\% | 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\% |
| 84662000 | --Work holders | 10\% | 10\% | 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\% |
| 84663000 | - - Dividing heads and other special attachments for machine-tools | 10\% | 10\% | 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\% |
| 84669100 | --- For machines of heading 84.64 | 10\% | 10\% | 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\% |
| 84669200 | --- For machines of heading 84.65 | 10\% | 10\% | 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\% |
| 84669300 | $\begin{aligned} & \text {--- For machines of headings } \\ & 84.56 \text { to } 84.61 \end{aligned}$ | 10\% | 10\% | 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\% |
| 84669400 | $\begin{aligned} & \begin{array}{l} - \text { For machines of heading } 84.62 \\ \text { or } 84.63 \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 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\% |
| 84671100 | $\begin{aligned} & \hline-- \text { Rotary type (including } \\ & \text { combined rotary-percussion) } \end{aligned}$ | 10\% | 10\% | 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\% |
| 84671900 | --- 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\% |
| 84672100 | --- Drills of all kinds | 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\% |
| 84672200 | --- Saws | 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\% |
| 84672900 | --- 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\% |
| 84678100 | --- Chain saws | 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\% |
| 84678900 | --- 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\% |
| 84679100 | -.- Of chain saws | $5 \%$ | 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\% |
| 84679200 | -.-- Of pneumatic tools | 10\% | 10\% | 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\% |
| 84679900 | --- 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\% |
| 84681000 | -- Hand-held blow pipes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 84682000 | -- Other gas-operated machinery 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\% |
| 84688000 | -- Other machinery 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\% |
| 84689000 | -- 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\% |
| 84690000 | - Typewriters other than printers of heading 84.43 ; word- processing 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | Year 2 | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\left[\begin{array}{c} \text { Year } 13 \\ \text { LDC } \end{array}\right.$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{array}{\|c} \text { Year } 15 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 18 \\ \text { LDC } \end{array}$ | $\left.\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered} \right\rvert\,$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 84701000 | - - Electronic calculators capable of operation without an external source of electric power and pocketsize 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 | $\cdots$ | 10\% | 10\% | 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\% | 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\% | 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 | $\begin{aligned} & -- \text { Machines for mixing mineral } \\ & \text { substances with bitumen } \end{aligned}$ | 10\% | 10\% | 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\% |
| 84778000 | -- Other machinery | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | 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 | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 <br> 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 | $\cdots$ | 10\% | 10\% | 8\% | 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 | $\cdots$ | 10\% | 10\% | 8\% | $8 \%$ | 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\% | $0 \%$ |
| $\begin{aligned} & 84772000 \\ & \hline 84773000 \end{aligned}$ | -- Extruders <br> -- Blow moulding machines | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ |
| 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 retreading 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 | $\begin{aligned} & \text { - - Industrial robots, not elsewhere } \\ & \text { specified or included } \end{aligned}$ | 10\% | 10\% | 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 | $\cdots$ | 10\% | 10\% | 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 | $\cdots$ | 10\% | 10\% | 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 | $\cdots$--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 | 10\% | 10\% | 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 | $\cdots$ - 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 | $\xrightarrow{- \text { - }- \text { Other appliances }}$ | $\frac{10 \%}{10 \%}$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | 10\% | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 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 | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | 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 | $\begin{aligned} & \hline \text { - Other, including combined } \\ & \text { ball/roller bearings } \\ & \hline \end{aligned}$ | 10\% | 10\% | 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 | $\begin{array}{\|l\|} \hline- \text { - Bearing housings, not } \\ \text { incorporating ball or roller bearings; } \end{array}$ 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 | $\begin{aligned} & - \text { Clutches and shaft couplings } \\ & \text { (including universal joints) } \end{aligned}$ | 10\% | 10\% | 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 | $\cdots$ - 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 | $\begin{aligned} & - \text {-Motors of an output not } \\ & \text { exceeding } 37.5 \mathrm{~W} \\ & \hline \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & \text {-- Universal AC/DC motors of an } \\ & \text { output exceeding } 37.5 \mathrm{~W} \\ & \hline \end{aligned}$ | 10\% | 10\% | 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 | 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 | $\begin{aligned} & - \text {-- Of an output exceeding } 75 \mathrm{~kW} \\ & \text { but not exceeding } 375 \mathrm{~kW} \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & -- \text { Of an output exceeding } 375 \\ & \mathrm{~kW} \end{aligned}$ | 10\% | 10\% | 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 | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | Year 6 <br> LDC | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \\ \hline \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 0\% |
| 85022000 | - - Generating sets with sparkignition 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\% | 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\% | 0\% |
| 85023900 <br> 85024000 | $\cdots$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | $8 \%$ $8 \%$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | ${ }_{8 \%}^{8 \%}$ | 8\% | ${ }_{8 \%}^{8 \%}$ | ${ }_{6}^{6 \%}$ | 6\% | 4\% | $4 \%$ | 4\% | $4 \%$ | 4\% | 0\% |
| 885024000 | - 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\% | 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\% | 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\% | 0\% |
| 85042200 | - -- Having a power handling capacity exceeding 650 kVA but not exceeding $10,000 \mathrm{kVA}$ | 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\% | 0\% |
| 85042300 | -- Having a power handling capacity exceeding $10,000 \mathrm{kVA}$ | 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\% | 0\% |
| 85043100 | $\begin{aligned} & -- \text { Having a power handling } \\ & \text { capacity not exceeding } 1 \mathrm{kVA} \end{aligned}$ | 10\% | 10\% | 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\% |
| 85043200 | $\begin{aligned} & -- \text { Having a power handling } \\ & \text { capacity exceeding } 1 \mathrm{kVA} \text { but not } \\ & \text { exceeding } 16 \mathrm{kVA} \end{aligned}$ $\text { exceeding } 16 \mathrm{kVA}$ | 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\% | 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\% | 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\% | 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\% | 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\% | 0\% |
| 85049000 | $\xrightarrow{-- \text { Parts }}$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | $\frac{8 \%}{0 \%}$ | $\frac{8 \%}{0 \%}$ | $\frac{8 \%}{0 \%}$ | 8\% | $\frac{8 \%}{0 \%}$ | 6\% | 6\% | ${ }^{4 \%}$ | ${ }^{4 \%}$ | 4\% | $\frac{4 \%}{0 \%}$ | 4\% | 0\% |
| 85051100 | $\cdots$ | 10\% | 10\% | 8\% | $8 \%$ | $8 \%$ | $8 \%$ | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% |
| 85051900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 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\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 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\% | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | 0\% |
| 85063000 | ---Mercuric oxide | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | 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\% | 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\% | 0\% |
| 85068000 | -- Other primary cells and primary | 10\% | 10\% | 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\% |
| 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\% | 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\% | 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\% | 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\% | 0\% |
| 85074000 | $\xrightarrow{- \text { Nickel-iron }}$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | 10\% | 10\% | 10\% | 10\% | $8 \%$ | $8 \%$ | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | $8 \%$ | $6 \%$ | ${ }_{6 \%}^{6 \%}$ | $\begin{aligned} & \hline 4 \% \\ & 4 \% \end{aligned}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $0 \%$ |
| 85075000 | -- Nickel-metal hydride | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | 6\% | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ |
| 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\% | 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\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|c\|} \hline \text { Year } \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year 18 } \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85081100 | $\begin{aligned} & -- \text { Of a power not exceeding } \\ & 1,500 \mathrm{~W} \text { and having a dust bag or } \\ & \text { other receptacle capacity not } \end{aligned}$ exceeding 201 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85081900 | --- 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\% |
| 85086000 | -- Other vacuum cleaners | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85087000 | -- 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\% |
| 85094000 | - - Food grinders and mixers; fruit or vegetable juice extractors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85098000 | -- Other 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\% |
| 85099000 | $\cdots$ - 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\% |
| 85101000 | -- Shavers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85102000 | -- Hair clippers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85103000 | $\cdots$ - Hair-removing 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\% |
| 85109000 | -- 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\% |
| 85111000 | -- Sparking plugs | 10\% | 10\% | 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\% |
| 85112000 | -- Ignition magnetos; magnetodynamos; magnetic flywheels | 10\% | 10\% | 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\% |
| 85113000 | - - Distributors; ignition coils | 10\% | 10\% | 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\% |
| 85114000 | -- Starter motors and dual purpose starter-generators | 10\% | 10\% | 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\% |
| 85115000 | -- Other generators | 10\% | 10\% | 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\% |
| 85118000 | -- Other 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\% |
| 85119000 | - - 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\% |
| 85121000 | -- Lighting or visual signalling equipment of a kind used on bicycles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85122000 | $\begin{array}{\|l} \hline- \text { Other lighting or visual } \\ \text { signalling equipment } \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85123000 | $\cdots$ - Sound signaling 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\% |
| 85124000 | --Windscreen wipers, defrosters and demisters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85129000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |  | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% |
| 851311000 | -- Lamps | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | $6 \%$ | $6 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | $4 \%$ | 0\% |
| 85139000 | -- 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\% |
| 85141000 | -- Resistance heated furnaces and 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\% |
| 85142000 | - - Furnaces and ovens functioning by induction or dielectric loss | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85143000 | -- Other furnaces and 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\% |
| 85144000 | - - Other equipment for the heat treatment of materials by induction or dielectric loss | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85149000 | -- 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\% |
| 85151100 | --- Soldering irons and guns | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85151900 | --- 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\% |
| 85152100 | ---- Fully or partly automatic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85152900 | --- 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\% |
| 85153100 | --- Fully or partly automatic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85153900 | -.- 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\% |
| 85158000 | -- 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\% |
| 85159000 | -- 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\% |
| 85161000 | $\begin{aligned} & \text {-- Electric instantaneous or storage } \\ & \text { water heaters and immersion } \\ & \text { heaters } \end{aligned}$ | 10\% | 10\% | 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\% |
| 85162100 | --- Storage heating radiators | 10\% | 10\% | 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\% |
| 85162900 | -.- 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\% |
| 85163100 | --- Hair dryers | 10\% | 10\% | 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\% |
| 85163200 | --. Other hair-dressing apparatus | 10\% | 10\% | 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\% |
| 85163300 | --. Hand-drying apparatus | 10\% | 10\% | 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\% |
| 85164000 | -- Electric smoothing irons | 10\% | 10\% | 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\% |
| 85165000 | -- Microwave ovens | 10\% | 10\% | 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\% |
| 85166000 | -- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters | 10\% | 10\% | 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\% |
| 85167100 | --- Coffee or tea makers | 10\% | 10\% | 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\% |
| 85167200 | --- Toasters | 10\% | 10\% | 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\% |
| 85167900 | --- 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\% | $0 \%$ |
| 85168000 <br> 85169000 | -- Electric heating resistors | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | 6\% | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year 2 } \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85171100 | --- Line telephone sets with cordless handsets | 10\% | 10\% | 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\% |
| 85171200 | - -- Telephones for cellular networks or for other wireless networks | 10\% | 10\% | 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\% |
| 85171800 | --- 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\% |
| 85176100 | --- Base stations | 10\% | 10\% | 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\% |
| 85176200 | - -- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus | 10\% | 10\% | 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\% |
| 85176900 | --- 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\% |
| 85177000 | -- 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\% |
| 85181000 | --Microphones and stands therefor | 10\% | 10\% | 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\% |
| 85182100 | --- Single loudspeakers, mounted in their enclosures | 10\% | 10\% | 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\% |
| 85182200 | - -- Multiple loudspeakers, mounted in the same enclosure | 10\% | 10\% | 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\% |
| 85182900 | --- 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\% |
| 85183000 | -- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers | 10\% | 10\% | 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\% |
| 85184000 | $\begin{aligned} & - \text { Audio-frequency electric } \\ & \text { amplifiers } \end{aligned}$ | 10\% | 10\% | 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\% |
| 85185000 | -- Electric sound amplifier sets | 10\% | 10\% | 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\% |
| 85189000 | $\cdots$ | 10\% | 10\% | 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\% |
| 85192000 | -- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85193000 | --Turntables (record-decks) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85195000 | --Telephone answering 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\% |
| 85198100 | --- Using magnetic, optical or | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85198900 | --- 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\% |
| 85211000 | --Magnetic tape-type | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85219000 | -- Other | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | 4\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% |
| 85229000 | -- 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\% |
| 85232100 | - -- Cards incorporating a magnetic stripe | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85232910 | --- For teaching languages | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85232920 | --- Video tapes | 20\% | 20\% | 16\% | 16\% | 16\% | 16\% | 10\% | 10\% | 10\% | 8\% | 8\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85232990 | --- 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\% |
| 85234100 | $\cdots$--- Unrecorded | 10\% | 10\% | $8 \%$ | $8 \%$ | $8 \%$ | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85234900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85235100 | --- Solid-state non-volatile storage 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\% |
| 85235200 | --- ismart cardsî | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85235900 | - -- 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\% |
| 85238000 | -- 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\% |
| 85255000 | --Transmission apparatus | 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\% |
| 85256000 | --Transmission apparatus incorporating reception apparatus | 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\% |
| 85258000 | $\begin{aligned} & \hline- \text { Television cameras, digital } \\ & \text { cameras and video camera } \\ & \text { recorders } \\ & \hline \end{aligned}$ | 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\% |
| 85261000 | -- Radar apparatus | 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\% |
| 85269100 | --- Radio navigational aid apparatus | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85269200 | - -- Radio remote control 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\% |
| 85271200 | --- Pocket-size radio cassetteplayers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85271300 | - Other apparatus combined with <br> sound recording or reproducing <br> 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 5 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | Year 15 | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85271910 | --- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in 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\% |
| 85271920 | --- Having a value of not more than \$10 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85271930 | --- Of a value of more than $\$ 100$ but not more than $\$ 200$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85271990 | --- 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\% |
| 85272100 | - -- Combined with sound recording or reproducing 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\% |
| 85272900 | --- 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\% |
| 85279100 | - -- Combined with sound recording or reproducing 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\% |
| 85279200 | - -- Not combined with sound recording or reproducing apparatus but combined with a clock | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85279900 | --- 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\% |
| 85284100 | $\begin{aligned} & \text { - -- Of a kind solely or principally } \\ & \text { used in an automatic data } \\ & \text { processing system of heading } 84.71 \end{aligned}$ | 10\% | 10\% | 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\% |
| 85284900 | --- 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\% |
| 85285100 | - -- Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 10\% | 10\% | 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\% |
| 85285900 | -.- 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\% |
| 85286100 | --- Of a kind solely or principally used in an automatic data processing system of heading 84.71 | 10\% | 10\% | 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\% |
| 85286900 | --- 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\% |
| 85287100 | - -- Not designed to incorporate a video display or screen | 10\% | 10\% | 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\% |
| 85287200 | --- Other, colour | 10\% | 10\% | 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\% |
| 85287300 | --- Other, monochrome | 10\% | 10\% | 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\% |
| 85291000 | -- Aerials and aerial reflectors of all kinds; parts suitable for use therewith | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85299000 | -- 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\% |
| 85301000 | - Equipment for railways or tramways | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85308000 | - - Other 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\% |
| 85309000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85311000 | $\begin{array}{\|l} \hline- \text { Burglar or fire alarms and } \\ \text { similar apparatus } \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85312000 | - - Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85318000 | -- Other 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\% |
| 85319000 | -- 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\% |
| 85321000 | -- Fixed capacitors designed for use in $50 / 60 \mathrm{~Hz}$ circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85322100 | -.- Tantalum | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85322200 | --- Aluminium electrolytic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85322300 | --- Ceramic dielectric, single layer | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85322400 | --- Ceramic dielectric, multilayer | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85322500 | --- Dielectric of paper or 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\% |
| 85322900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85323000 | --Variable or adjustable (pre-set) capacitors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85329000 | -- 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\% |
| 85331000 | - Fixed carbon resistors, composition or film 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 85332100 | --- For a power handling capacity not exceeding 20 W | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85332900 | --- 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\% |
| 85333100 | - -- For a power handling capacity not exceeding 20 W | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85333900 | --- 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\% |
| 85334000 | - - Other variable resistors, including rheostats and potentiometers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85339000 | -- 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\% |
| 85340000 | - Printed 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\% |
| 85351000 | -- Fuses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85352100 | --- For a voltage of less than 72.5 kV | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85352900 | --- 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\% |
| 85353000 | -- Isolating switches and make-and break switches | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85354000 | -- Lightning arresters, voltage | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85359000 | -- 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\% |
| 85361000 | -- Fuses | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | 8\% | $\frac{6 \%}{6 \%}$ | 6\% | 4\% | $4 \%$ | 4\% | 4\% | 4\% | 0\% |
| 85362000 | - Automatic circuit brakers | 10\% | 10\% | 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\% |
| 85363000 | -- Other apparatus for protecting electrical circuits | 10\% | 10\% | 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\% |
| 85364100 | --- For a voltage not exceeding 60 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\% | 0\% |
| 85364900 | --- 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\% |
| 85365000 | -- Other switches | 10\% | 10\% | 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\% |
| 85366100 | --- Lamp-holders | 10\% | 10\% | 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\% |
| 85366900 | --- 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\% |
| 85367000 | -- Connectors for optical fibres, optical fibre bundles or 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\% | 0\% |
| 85369000 | -- Other apparatus | 10\% | 10\% | 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\% |
| 85371000 | -- For a voltage not exceeding $1,000 \mathrm{~V}$ | 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\% | 0\% |
| 85372000 | -- 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\% | 0\% |
| 85381000 | - - Boards, panels, consoles, desks cabinets and other bases for the goods of heading 85.37, not equipped with their 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\% |
| 85389000 | - 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\% |
| 85391000 | -- Sealed beam lamp units | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392100 | --- Tungsten halogen | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392200 | $\begin{aligned} & - \text { Other, of a power not } \\ & \text { exceeding } 200 \mathrm{~W} \text { and for a voltage } \end{aligned}$ $\text { exceeding } 100 \mathrm{~V}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85392900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85393100 | --- Fluorescent, hot cathode | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85393200 | --- Mercury or sodium vapour lamps; metal halide lamps | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85393900 | --- 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\% |
| 85394100 | $\cdots$ - Arc-lamps | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85394900 | -.- 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\% |
| 85399000 | -- 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\% |
| 85401100 | --- Colour | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85401200 | --- Monochrome | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85402000 | --Television camera tubes; image converters and intensifiers; other photo-cathode 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\% |
| 85404000 | - - Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 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\% |
| 85406000 | -- Other cathode-ray 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\% |
| 85407100 | --- Magnetrons | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85407900 | --- 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\% |
| 85408100 | --- Receiver or amplifier valves and 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\% |
| 85408900 | --- 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\% |
| 85409100 | -.-- Of cathode-ray 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% | 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% | $0 \%$ |
| 85431000 | -- Particle accelerators | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 8\% | 8\% | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85432000 | -- Signal generators electroplating, electrolysis or electrophoresis | 10\% | 10\% | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $8 \%$ $8 \%$ | $6 \%$ $6 \%$ | $6 \%$ $6 \%$ | 6\% | 4\% | $4 \%$ $4 \%$ | 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\% |
| 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\% |
| 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\% | 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\% | 0\% |
| 85442000 | -- Co-axial cable and other coaxial 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\% | 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\% | 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\% | 0\% |
| 85444900 | $\cdots$ | 10\% | 10\% | 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\% |
| 85446000 | - - Other electric conductors, for a voltage exceeding $1,000 \mathrm{~V}$ | 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\% | 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\% | 0\% |
| 85451100 | $\ldots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 85451900 | $\cdots$ | 10\% | 10\% | $8 \%$ | 8\% | $8 \%$ | $8 \%$ | 6\% | 6\% | 6\% | $4 \%$ | $4 \%$ | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | 0\% | 0\% | 0\% | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% |
| 85459000 | --- - Outher | 10\% | 10\% | 8\% | $8 \%$ | $8 \%$ | $8 \%$ | $6 \%$ | $6 \%$ | $6 \%$ | $4 \%$ | $4 \%$ | 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\% | $0 \%$ |
| 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\% |
| 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\% |
| 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\% |
| 85472000 | $\cdots$ - 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 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\% |
| 86021000 | -- Diesel-electric locomotives | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 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\% |
| 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\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 86039000 | -- 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\% |
| 86040000 | - Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86050000 | - Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04). | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86061000 | -- Tank wagons and 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\% |
| 86063000 | - - Self-discharging vans and wagons, other than those of subheading 8606.10 | 10\% | 10\% | 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\% |
| 86069100 | --- Covered and closed | 10\% | 10\% | 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\% |
| 86069200 | - -- Open, with non-removable sides of a height exceeding 60 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\% |
| 86069900 | --- 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\% |
| 86071100 | -- Driving bogies and bissel- bogies | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86071200 | -.-- Other bogies and bissel-bogies | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86071900 | --- 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\% |
| 86072100 | --- Air brakes 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\% |
| 86072900 | --- 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\% |
| 86073000 | - - Hooks and other coupling devices, buffers, 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\% |
| 86079100 | --- Of 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\% |
| 86079900 | --- 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\% |
| 86080000 | - Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the fo | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 86090000 | - Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. | 10\% | 10\% | 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\% |
| 87011000 | -- Pedestrian controlled tractors | 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\% |
| 87012000 | $\cdots$ - Road tractors for semi-trailers | 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\% |
| 87013000 | --Track-laying tractors | 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\% |
| 87019000 | -- 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\% |
| 87021011 | ---- New 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\% |
| 87021012 | ---- Used 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\% |
| 87021021 | ---- New 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\% |
| 87021022 | ---- Used 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\% |
| 87029010 | --- New 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\% |
| 87029020 | --- Used 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\% |
| 87031000 | --Vehicles specially designed for travelling on snow; golf cars and similar vehicles | 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\% |
| 87032110 | --- New vehicles | 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\% |
| 87032120 | --.- Used vehicles | 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\% |
| 87032210 | --- New vehicles | 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\% |
| 87032220 | --- Used vehicles | 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\% |
| 87032310 | --- New vehicles | 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\% |
| 87032320 | --- Used vehicles | 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\% |
| 87032410 | --- New vehicles | 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\% |
| 87032420 | --- Used vehicles | 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\% |
| 87033110 | --- New vehicles | 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\% |
| 87033120 | --- Used vehicles | 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\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\underset{\text { Year } 6}{\substack{\text { LDC }}}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year 21 } \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 87033210 | --- New vehicles | 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\% |
| 87033220 | --- Used vehicles | 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\% |
| 87033310 | --- Of a cylinder capacity not exceeding 3000cc | 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\% |
| 87033320 | --- Of a cylinder capacity exceeding 3000cc | 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\% |
| 87039010 | --- New vehicles | 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\% |
| 87039020 | --- Used vehicles | 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\% |
| 87041010 | --- New vehicles | 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\% |
| 87041020 | --- Used vehicles | 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\% |
| 87042111 | .--- New 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\% |
| 87042112 | ---- Used 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\% |
| 87042211 | ---- New vehicle | 10\% | 10\% | 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\% |
| 87042212 | ---- Used vehicle | 10\% | 10\% | 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\% |
| 87042310 | --- New vehicle | 10\% | 10\% | 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\% |
| 87042320 | --- Used vehicle | 10\% | 10\% | 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\% |
| 87043110 | --- New vehicle | 10\% | 10\% | 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\% |
| 87043120 | --- Used vehicle | 10\% | 10\% | 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\% |
| 87043210 | --- New vehicle | 10\% | 10\% | 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\% |
| 87043220 | --- Used vehicle | 10\% | 10\% | 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\% |
| 87049010 | --- New vehicle | 10\% | 10\% | 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\% |
| 87049020 | --- Used vehicle | 10\% | 10\% | 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\% |
| 87051010 | --- New 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\% |
| 87051020 | --- Used 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\% |
| 87052010 | --- New 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\% |
| 87052020 | --- Used 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\% |
| 87053010 | --- New 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\% |
| 87053020 | --- Used 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\% |
| 87054010 | --- New 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\% |
| 87054020 | --- Used 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\% |
| 87059010 | --- New 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\% |
| 87059020 | --- Used 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\% |
| 87060000 | - Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05 . | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 87071000 | -- For the vehicles of heading 87.03 | 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\% |
| 87079000 | -- 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\% |
| 87081000 | -- Bumpers and parts thereof | 10\% | 10\% | 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\% |
| 87082100 | --- Safety seat belts | 10\% | 10\% | 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\% |
| 87082900 | $\cdots$ | 10\% | 10\% | 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\% |
| 87083000 | -- Brakes and servo-brakes; parts thereof | 10\% | 10\% | 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\% |
| 87084000 | -- Gear boxes and parts thereof | 10\% | 10\% | 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\% |
| 87085000 | - - Drive-axles with differential, whether or not provided with other transmission components, and nondriving axles; parts thereof | 10\% | 10\% | 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\% |
| 87087000 | - Road wheels and parts and | 10\% | 10\% | 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\% |
| 87088000 | - - Suspension systems and parts thereof (including shock- absorbers) | 10\% | 10\% | 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\% |
| 87089100 | --- Radiators and parts thereof | 10\% | 10\% | 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\% |
| 87089200 | --- Silencers (mufflers) and exhaust pipes; parts thereof | 10\% | 10\% | 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\% |
| 87089300 | --- Clutches and parts thereof | 10\% | 10\% | 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\% |
| 87089400 | --- Steering wheels, steering columns and steering boxes; parts thereof | 10\% | 10\% | 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\% |
| 87089500 | --- Safety airbags with inflater system; parts thereof | 10\% | 10\% | 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\% |
| 87089900 | --- 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\% |
| 87091100 | --- Electrical | 10\% | 10\% | 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\% |
| 87091900 | -.- 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\% |
| 87099000 | -- 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\% |
| 87100000 | - Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \end{aligned}$ | $\begin{array}{\|} \text { Year } 4 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 8 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 16 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array} \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 87111000 | --With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc | 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\% |
| 87112010 | --- Not exceeding a cylinder capacity of 150 cc | 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\% |
| 87112020 | --- Exceeding a cylinder capacity of | 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\% |
| 87113000 | - -With reciprocating internal <br> combustion piston engine of a <br> cylinder capacity exceeding 250 cc <br> but not exceeding 500 cc$\|$ | 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\% |
| 87114000 | --With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc | 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\% |
| 87115000 | - With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc | 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\% |
| 87119000 | -- Other | 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\% |
| 87120000 | - Bicycles and other cycles (including delivery tricycles), not motorised. | 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\% |
| 87131000 | -- Not mechanically propelled | 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\% |
| 87139000 | -- 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\% |
| 87141010 | --- Of subheading 8711.10, <br> 87112010 | 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\% |
| 87141090 | --- 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\% |
| 87142000 | -- Of carriages for disabled persons | 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\% |
| 87149100 | $\begin{aligned} & -- \text { Frames and forks, and parts } \\ & \text { thereof } \end{aligned}$ | 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\% |
| 87149200 | $\cdots$ | 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\% |
| 87149300 | - -- Hubs, other than coaster braking hubs and hub brakes, and free- wheel sprocket-wheels | 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\% |
| 87149400 | $\begin{aligned} & -- \text { Brakes, including coaster } \\ & \text { braking hubs and hub brakes, and } \end{aligned}$ parts thereof | 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\% |
| 87149500 | --- Saddles | 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\% |
| 87149600 | --- Pedals and crank-gear, and parts thereof | 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\% |
| 87149900 | --- 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\% |
| 87150000 | - Baby carriages 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\% |
| 87161000 | - -Trailers and semi-trailers of the caravan type, for housing or camping | 10\% | 10\% | 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\% |
| 87162000 | - Self-loading or self-unloading trailers and semi-trailers for agricultural purposes | 10\% | 10\% | 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\% |
| 87163100 | - -- Tanker trailers and tanker semi- trailers | 10\% | 10\% | 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\% |
| 87163900 | --- 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\% |
| 87164000 | -- Other trailers and semi-trailers | 10\% | 10\% | 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\% |
| 87168000 | $\cdots$ | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | 6\% | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 87169000 | -- Parts <br> - Balloons and dirigibles; gliders, | 10\% | 10\% | 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\% |
| 88010000 | hang gliders and other nonpowered 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\% |
| 88021100 | $\begin{array}{\|l} \hline- \text { - Of an unladen weight not } \\ \text { exceeding } 2,000 \mathrm{~kg} \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88021200 | $\begin{aligned} & - \text {-- Of an unladen weight } \\ & \text { exceeding } 2,000 \mathrm{~kg} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88022000 | -- Aeroplanes and other aircraft, of an unladen weight not exceeding $2,000 \mathrm{~kg}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88023000 | - - Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding $15,000 \mathrm{~kg}$ | 10\% | 10\% | 8\% | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 88024000 | $\begin{aligned} & \text { - - Aeroplanes and other aircraft, of } \\ & \text { an unladen weight exceeding } \\ & 15,000 \mathrm{~kg} \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88026000 | - - Spacecraft (including satellites) and suborbital and spacecraft launch 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\% |
| 88031000 | -- Propellers and rotors 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\% |
| 88032000 | -- Under-carriages 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\% |
| 88033000 | - - Other parts of aeroplanes or helicopters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88039000 | -- 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\% |
| 88040000 | - Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 88051000 | - - Aircraft launching gear and parts thereof; deck-arrestor or similar gear 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\% |
| 88052100 | --- Air combat simulators 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\% |
| 88052900 | --- 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\% |
| 89011010 | $\begin{aligned} & \text {--- Not exceeding } 20 \text { tonnes gross } \\ & \text { weight } \end{aligned}$ | 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 |
| 89011020 | $\begin{aligned} & \text {--- Exceeding } 20 \text { tonnes gross } \\ & \text { weight } \end{aligned}$ | 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 |
| 89012010 | $\begin{aligned} & \text {--- Not exceeding } 20 \text { tonnes gross } \\ & \text { weight } \end{aligned}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89012020 | --- Exceeding 20 tonnes gross | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89013010 | $\begin{aligned} & \text {-- Not exceeding } 20 \text { tonnes gross } \\ & \text { weight } \end{aligned}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89013020 | --- Exceeding 20 tonnes gross weight | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89019010 | --- Not exceeding 20 tonnes gross weight | 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 |
| 89019020 | $\begin{aligned} & \text {-- Exceeding } 20 \text { tonnes gross } \\ & \text { weight } \end{aligned}$ | 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 |
| 89020010 | --- Not exceeding 20 tonnes gross | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89020020 | $\begin{aligned} & --- \text { Exceeding } 20 \text { tonnes gross } \\ & \text { weight } \end{aligned}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89031000 | -- Inflatable | 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 |
| 89039100 | -- Sailboats, with or without auxiliary motor | 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 |
| 89039200 | $\begin{aligned} & -\cdots \text { Motorboats, other than } \\ & \text { outboard motorboats } \end{aligned}$ | 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 |
| 89039900 | --- 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 |
| 89040000 | - Tugs and pusher craft. | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89051000 | -- Dredgers | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89052000 | -- Floating or submersible drilling or production platforms | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89059000 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89061000 | --Warships | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89069000 | -- Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89071000 | -- Inflatable rafts | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89079000 | - Other | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 89080000 | $\begin{array}{\|l} \hline \text { - Vessels and other floating } \\ \text { structures for breaking up. } \\ \hline \end{array}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90011000 | -- Optical fibres, optical fibre bundles and cables | 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\% |
| 90012000 | $\begin{aligned} & - \text { - Sheets and plates of polarising } \\ & \text { material } \end{aligned}$ | 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\% |
| 90013000 | -- Contact lenses | 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\% |
| 90014000 | -- Spectacle lenses of glass | 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\% |
| 90015000 | - - Spectacle lenses of other materials | 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\% |
| 90019000 | -- 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\% |
| 90021100 | - -- For cameras, projectors or photographic enlargers or reducers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90021900 | --- 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\% |
| 90022000 | -- Filters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90029000 | -- 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\% |
| 90031100 | --. 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\% |
| 90031900 | -..- 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\% |
| 90039000 | -- 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\% |
| 90041000 | -- Sunglasses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90049000 | -- 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\% |
| 90051000 | -- Binoculars | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90058000 | -- Other instruments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90059000 | -- Parts and accessories (including | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90061000 | - - Cameras of a kind used for preparing printing plates or cylinders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90063000 | -- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90064000 | - - Instant print cameras | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90065100 | - -- With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 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\% |
| 90065200 | --- Other, for roll film of a width less than 35 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\% |
| 90063300 | - -- Other, for roll film of a width of 35 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\% |
| 90065900 | --- 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\% |
| 90066100 | --- Discharge lamp (ielectronicî) flashlight 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\% |
| 90066900 | --- 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\% |
| 90069100 | $\cdots$--- For cameras | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90069900 | -.- 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\% |
| 90071000 | -- Cameras | 10\% | 10\% | 8\% | 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\% |
| 90072000 | -- Projectors | 10\% | 10\% | 8\% | 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\% |
| $\begin{aligned} & 90079100 \\ & 90079200 \end{aligned}$ | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90085000 | -- Projectors, enlargers and reducers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90089000 | -- 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\% |
| 90101000 | - - Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90105000 | -- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90106000 | -- Projection screens | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90109000 | $\cdots$ | 10\% | 10\% | $8 \%$ | 8\% | $8 \%$ | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90111000 | -- Stereoscopic microscopes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90112000 | -- Other microscopes, for photomicrography, cinephotomicrography or microprojection | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90118000 | -- Other microscopes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90119000 | -- 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\% |
| 90121000 | - - Microscopes other than optical microscopes; diffraction 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\% |
| 90129000 | -- 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\% |
| 90131000 | - - Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90132000 | -- Lasers, other than laser diodes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90138000 | -- Other devices, appliances and instruments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90139000 | -- 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\% |
| 90141000 | -- Direction finding compasses | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90142000 | - Instruments and appliances for aeronautical or space navigation (other than compasses) | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90148000 | -- Other instruments and appliances | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90149000 | -- Parts and accessories | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90151000 | -- Rangefinders | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90152000 | - - Theodolites and tachymeters (tacheometers) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90153000 | -- Levels | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90154000 | -- Photogrammetrical surveying instruments and 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\% |
| 90158000 | -- Other instruments and 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\% |
| 90159000 | -- 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\% |
| 90160000 | - Balances of a sensitivity of 5 cg or better, with or without weights. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90171000 | -- Drafting tables and machines, whether or not automatic | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90172000 | -- Other drawing, marking-out or mathematical calculating instruments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90173000 | - - Micrometers, callipers and gauges | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90178000 | -- Other instruments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90179000 | $\cdots$-- Parts and accessories | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | 4\% | 4\% | 0\% $0 \%$ | 0\% $0 \%$ | 0\% | 0\% | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% $0 \%$ | 0\% | 0\% |
| 90181100 | --- Electro-cardiographs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90181200 | - -- Ultrasonic scanning 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\% |
| 90181300 | $\begin{aligned} & \text {-- Magnetic resonance imaging } \\ & \text { apparatus } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90181400 | $\cdots$--- Scintioraphic 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\% |
| 90181900 | --- 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\% |
| 90182000 | -- Ultra-violet or infra-red ray apparatus 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\% |
| 90183100 | --- Syringes, with or without needles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90183200 | --- Tubular metal needles and needles for sutures | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90183900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90184100 | - -- Dental drill engines, whether or not combined on a single base with other dental 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\% |
| 90184900 | --- 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\% |
| 90185000 | - - Other ophthalmic instruments and 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\% |
| 90189000 | -- Other instruments and 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\% |
| 90191000 | -- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing 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\% |
| 90192000 | -- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration 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\% |
| 90200000 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90211000 | $\begin{aligned} & \text { - Orthopaedic or fracture } \\ & \text { appliances } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90212100 | --- Artificicial teeth | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90212900 | --- 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\% |
| 90213100 | --- Artificial joints | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90213900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90214000 | -- Hearing aids, excluding 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year 2 } \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | Year 5 | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90215000 | -- Pacemakers for stimulating heart muscles, excluding 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\% |
| 90219000 | --- 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\% |
| 90221200 | --- Computed tomography | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90221300 | --- Other, for dental uses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90221400 | --- Other, for medical, surgical or veterinary uses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90221900 | --- For other uses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90222100 | - -- For medical, surgical, dental or veterinary uses | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90222900 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90223000 | - X-ray 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\% |
| 90229000 | -- Other, including 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\% |
| 90230000 | - Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90241000 | $\begin{aligned} & \text {--Machines and appliances for } \\ & \text { testing metals } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90248000 | - - Other machines and 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\% |
| 90249000 | -- 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\% |
| 90251100 | --- Liquid-filled, for direct reading | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90251900 | --- 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\% |
| 90258000 | -- Other instruments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90259000 | -- 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\% |
| 90261000 | -- For measuring or checking the flow or level of liguids | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90262000 | -- For measuring or checking pressure | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90268000 | -- Other instruments or 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\% |
| 90269000 | -- 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\% |
| 90271000 | -- Gas or smoke analysis 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\% |
| 90272000 | - - Chromatographs and electrophoresis instruments | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90273000 | -- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90275000 | $\begin{aligned} & \begin{array}{l} - \text { Other instruments and apparatus } \\ \text { using optical radiations (UV, } \\ \text { visible, IR) } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90278000 | - - Other instruments 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\% |
| 90279000 | $\begin{aligned} & \text {--Microtomes; parts and } \\ & \text { accessories } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90281000 | -- Gas meters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90282000 | - Liquid meters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90283000 | -- Electricity meters | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90289000 | -- 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\% |
| 90291000 | - - Revolution counters, production counters, taximeters, mileometers, pedometers and 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\% |
| 90292000 | - - Speed indicators and tachometers; stroboscopes | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90299000 | -- 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\% |
| 90301000 | $\begin{array}{\|l} \text { - - Instruments and apparatus for } \\ \text { measuring or detecting ionising } \\ \text { radiations } \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90302000 | -- Oscilloscopes and oscillographs | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90303100 | $\begin{array}{\|l} \hline- \text { - Multimeters without a } \\ \text { recording device } \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90303200 | --- Multimeters with a recording 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\% |


| Tariff code | Description | Base rate | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 <br> LDC | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 10 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 17 \\ \text { LDC } \end{array}$ | $\begin{array}{\|c} \text { Year } 18 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 90303300 | --- Other, without a recording 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\% |
| 90303900 | --- Other, with a recording 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\% |
| 90304000 | - - Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90308200 | --- For measuring or checking semiconductor wafers or 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\% |
| 90308400 | --- Other, with a recording 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\% |
| 90308900 | --- 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\% |
| 90309000 | -- 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\% |
| 90311000 | -- Machines for balancing mechanical 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\% |
| 90312000 | -- Test benches | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90314100 | - -- For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor 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\% |
| 90314900 | --- 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\% |
| 90318000 | -- Other instruments, appliances and 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\% |
| 90319000 | $\cdots$ - 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\% |
| 90321000 | -- Thermostats | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90328100 | --- Hydraulic or pneumatic | 10\% | 10\% | 8\% | $8 \%$ | $8 \%$ | 8\% | $6 \%$ | $6 \%$ | $6 \%$ | 4\% | $4 \%$ | 0\% | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 90328900 | -.- 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\% |
| 90329000 | -- 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\% |
| 90330000 | - Parts and accessories (not <br> specified or included elsewhere in <br> this Chapter) for machines, <br> appliances, instruments or apparatus <br> of Chapter 90. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91011100 | --- With mechanical display only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91011900 | --- 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\% |
| 91012100 | --- With automatic winding | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91012900 | --- 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\% |
| 91019100 | --- Electrically operated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91019900 | --- 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\% |
| 91021100 | --- With mechanical display only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91021200 | $\qquad$ only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91021900 | --- 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\% |
| 91022100 | --- With automatic winding | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | 0\% | 0\% |
| 91022900 | $\cdots$ | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{6 \%}{6 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% |
| 91029900 | -.-- 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\% | $0 \%$ |
| 91031000 | -- Electrically operated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | $6 \%$ | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91039000 | -- 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\% |
| 91040000 | - Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91051100 | --- Electrically operated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91051900 | --- 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\% |
| 91052100 | --- Electrically operated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91052900 | --- 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\% |
| 91059100 | $\cdots$ | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 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\% | 0\% | ${ }_{0}^{0 \%}$ | 0\% |
| 91059900 | --- 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\% |
| 910060000 | $\begin{aligned} & - \text { - Inme-1 } \\ & \hline-- \text { Other } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91070000 | - Time switches with clock or watch movement or with synchronous 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 12 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 25 \\ \text { LDC and } \\ \text { subsequent } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 91081100 | - -- With mechanical display only or with a device to which a mechanical display can be incorporated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91081200 | - -- With opto-electronic display only | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91081900 | --- 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\% |
| 91082000 | -- With automatic winding | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91089000 | - 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\% |
| 91091000 | -- Electrically operated | 10\% | 10\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% |
| 91099000 | -- Other <br> - -- Complete movements, | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | $0 \%$ | 0\% | $0 \%$ | $0 \%$ | 0\% | 0\% |
| 91101100 | unassembled or partly assembled (movement 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\% |
| 91101200 | --. Incomplete movements, | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91101900 | --- Rough movements | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91109000 | -- 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\% |
| 91111000 | - - Cases of precious metal or of metal clad with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91112000 | - - Cases of base metal, whether or not gold- or silver-plated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91118000 | - - Other cases | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91119000 | -- 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\% |
| 91122000 | - Cases | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | $4 \%$ | $0 \%$ | 0\% | $0 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91129000 | -- 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\% |
| 91131000 | -- Of precious metal or of metal clad with precious metal | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91132000 | -- Of base metal, whether or not gold- or silver-plated | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91139000 | -- 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\% |
| 91141000 | -- Springs, including hair-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\% |
| 91143000 | -- Dials | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91144000 | -- Plates and bridges | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 91149000 | -- 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\% |
| 92011000 | -- Upright pianos | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 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\% |
| 92012000 | $\cdots$ - Grand pianos | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92019000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | $8 \%$ | ${ }^{6 \%}$ | ${ }^{6 \%}$ | ${ }^{6 \%}$ | 4\% | $4 \%$ | 0\% | ${ }_{0}^{0 \%}$ | 0\% | ${ }_{0}^{0 \%}$ | 0\% | 0\% | ${ }^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }^{0 \%}$ | $0 \%$ |
| 92021000 | $\cdots$ | 10\% | 10\% | 8\% | $8 \%$ | 8\% | $8 \%$ | 6\% | 6\% | 6\% | 4\% | $\frac{4 \%}{4 \%}$ | $\frac{0 \%}{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92051000 | $\cdots$ | 10\% | 10\% | $8 \%$ | $8 \%$ | 8\% | $8 \%$ | $6 \%$ | 6\% | 6\% | 4\% | $4 \%$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92059000 | -- 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\% |
| 92060000 | - Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92071000 | -- Keyboard instruments, other than accordions | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92079000 | -- 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\% |
| 92081000 | $\cdots$ - Musical boxes | $\frac{10 \%}{10 \%}$ | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | ${ }^{6 \%}$ | $4 \%$ | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92089000 | -- Other | 10\% | 10\% | $8 \%$ | 8\% | $\frac{8 \%}{8 \%}$ | $8 \%$ | 6\% | 6\% | 6\% | 4\% | 4\% | ${ }_{0}^{0 \%}$ | ${ }_{0}^{0 \%}$ | 0\% | ${ }_{0}^{0 \%}$ | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | ${ }_{0}^{0 \%}$ | ${ }_{0}^{0 \%}$ | 0\% | ${ }_{0}^{0 \%}$ | 0\% | $0 \%$ |
| 92093000 | -- Musical instrument strings | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92099100 | --- Parts and accessories for pianos | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92099200 | - -- Parts and accessories for the musical instruments of heading 92.02 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 92099400 | - -- Parts and accessories for the musical instruments of heading 92.07 | 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\% |
| 92099900 | --- 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\% |
| 93011000 | - Artillery weapons (for example, guns, howitzers and mortars) | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 93012000 | - - Rocket launchers; flamethrowers; grenade launchers; torpedo tubes and similar projectors | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 93019000 | - 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\% |
| 93020000 | - Revolvers and pistols, other than those of heading 93.03 or 93.04 . | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 93031000 | --Muzzle-loading firearms | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{gathered} \text { Base } \\ \text { rate } \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|c} \text { Year } 2 \\ \text { LDC } \end{array}$ | $\begin{array}{\|l\|l} \hline \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 9 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \hline \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year } 24 \\ \text { LDC } \end{array}$ | Year 25 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 targetshooting 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 | 10\% | 10\% | 8\% | 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 ratan | 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 | $\cdots$ | 10\% | U | U | U | U | U | U 6 | U 6 | U | U 4 | U 4 | U | U | U | U | U | U 0 | U | U 0 | U | U | U | U | U 0 | U 0 | U 0 | U 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\% | 0\% |
| 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\% | 0\% |
| 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\% | 0\% |
| 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\% | 0\% |
| 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\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|c\|} \hline \text { Year } \\ \text { to } 10 \end{array}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 2 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 3 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 4 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 7 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Year } 11 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left\lvert\, \begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}\right.$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 20 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|c\|} \hline \text { Year } 22 \\ \text { LDC } \end{array}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Year 25 } \\ \text { LDC and } \\ \text { subsequent } \\ \text { years } \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 94053000 | -- Lighting sets of a kind used for Christmas trees | 10\% | 10\% | 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\% |
| 94054000 | -- Other electric lamps and lighting <br> 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\% |
| 94055000 | -- Non-electrical lamps and lighting fittings | 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\% |
| 94056000 | - Illuminated signs, illuminated name-plates and 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\% |
| 94059100 | $\cdots$ | 10\% | 10\% | 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\% |
| 94059200 | --- 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\% | 0\% |
| 94059900 | $\cdots$ | 10\% | 10\% | 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\% |
| 94060000 | - Prefabricated buildings. | 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 |
| 95030000 | - Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reducedsize ("scale") models and similar recreational models, working or not; puzzles of all kinds. | 10\% | 10\% | 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\% |
| 95042000 | - - Articles and accessories for billiards of all kinds | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95043000 | - - Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley 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\% |
| 95044000 | -- Playing cards | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95045000 | --Video game consoles and machines, other than those of subheading 9504.30 | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95049000 | -- 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\% |
| 95051000 | -- Articles for Christmas festivities | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95059000 | -- 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\% |
| 95061100 | --- Skis | 10\% | 10\% | 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\% |
| 95061200 | --- Ski-fastenings (ski-bindings) | 10\% | 10\% | 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\% |
| $95061900$ | $\cdots$ | $10 \%$ | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 10\% | 8\% | $8 \%$ | 8\% | $8 \%$ | $8 \%$ | $8 \%$ | 8\% | 6\% | ${ }^{6 \%}$ | $4 \%$ | 4\% | $4 \%$ | $4 \%$ | $4 \%$ | $0 \%$ |
| 95062900 | $\cdots$ | 10\% | 10\% | 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\% |
| 95063100 | --- Clubs, complete | 10\% | 10\% | 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\% |
| 95063200 | --- Balls | 10\% | 10\% | 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\% |
| 95063900 | --- 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\% |
| 95064000 | -- Articles and equipment for table- tennis | 10\% | 10\% | 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\% |
| 95065100 | - -- Lawn-tennis rackets, whether or not strung | 10\% | 10\% | 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\% |
| 95065900 | --- 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\% |
| 95066100 | --- Lawn-tennis balls | 10\% | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | 10\% | $\frac{10 \%}{10 \%}$ | 10\% | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{10 \%}{10 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{8 \%}{8 \%}$ | 8\% | $\frac{6 \%}{6 \%}$ | 6\% 6 | 4\% | 4\% | 4\% | 4\% | 4\% | 0\% |
| 955066900 | - - - - Infatable | 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\% |
| 95067000 | -- Ice skates and roller skates, including skating boots with skates attached | 10\% | 10\% | 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\% |
| 95069100 | $\begin{aligned} & \text {--- Articles and equipment for } \\ & \text { general physical exercise, } \\ & \text { gymnastics or athletics } \end{aligned}$ | 10\% | 10\% | 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\% |
| 95069900 | --- 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\% |
| 95071000 | -- Fishing 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\% |
| 95072000 | - Fish-hooks, whether or not snelled | 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\% |
| 95073000 | -- Fishing reels | 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\% |
| 95079000 | -- 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\% |
| 95081000 | -- Travelling circuses and travelling menageries | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 95089000 | -- 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\% |
| 96011000 | - - Worked ivory and articles of ivory | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96019000 | -- 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\% |


| Tariff code | Description | $\begin{aligned} & \text { Base } \\ & \text { rate } \end{aligned}$ | $\begin{array}{\|c\|c\|c\|c\|} \hline \text { Year } 1 \\ \text { to } 10 \end{array}$ | $\begin{aligned} & \text { Year } 1 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 3 \\ \text { LDC } \end{gathered}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 5 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 6 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\left[\begin{array}{c} \text { Year } 13 \\ \text { LDC } \end{array}\right.$ | $\left\|\begin{array}{c} \text { Year } 14 \\ \text { LDC } \end{array}\right\|$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 24 \\ \text { LDC } \end{gathered}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 96020000 | - Worked vegetable or mineral  <br> carving material and articles of  <br> these materials; moulded or carved  <br> articles of wax, of stearin, of natural  <br> gums or natural resins or of  <br> modelling pastes, and other  <br> moulded or caved articles, not  <br> elsewhere specified or include  | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96031000 | -- Brooms and brushes, consisting <br> of twigs or other vegetable <br> materials bound together, with or <br> without handles | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96032100 | --- Tooth brushes, including dentalplate 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\% |
| 96032900 | --- 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\% |
| 96033000 | - - Artists' brushes, writing brushes <br> and similar brushes for the <br> application of cosmetics | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96034000 | -- Paint, distemper, varnish or <br> similar brushes (other than brushes <br> of subheading 9603.30); paint pads <br> and rollers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96035000 | - - Other brushes constituting parts of machines, appliances or 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\% |
| 96039000 | -- 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\% |
| 96040000 | - Hand sieves and hand riddles. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96050000 | - Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96061000 | - - Press-fasteners, snap-fasteners and press-studs and parts 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\% |
| 96062100 | --- Of plastics, not covered with textile 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\% |
| 96062200 | $\begin{array}{\|l\|} \hline \begin{array}{l} - \text { Of base metal, not covered with } \\ \text { textile material } \end{array} \\ \hline \end{array}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96062900 | --- 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\% |
| 96063000 | -- Button moulds and other 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\% |
| 96071100 | --- Fitted with chain scoops of | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96071900 | --- 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\% |
| 96072000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96081000 | $\cdots$ - -all point pens | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96082000 | -- Felt tipped and other porous- tipped pens and markers | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96083000 | -- Fountain pens, stylograph pens | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96084000 | -- Propelling or sliding pencils | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96085000 | - - Sets of articles from two or more of the foregoing subheadings | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96086000 | - - Refills for ball point pens, comprising the ball point and inkreservoir | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96089100 | --- Pen nibs and nib points | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96089900 | --- 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\% |
| 96091000 | - Pencils and crayons, with leads encased in a rigid sheath | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96092000 | -- Pencil leads, black or coloured | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96099000 | -- 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\% |
| 96100000 | $\qquad$ drawing surfaces, whether or not framed. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |


| Tariff code | Description | $\begin{aligned} & \begin{array}{l} \text { Base } \\ \text { ra } \end{array} \end{aligned}$ | $\begin{gathered} \text { Year } 1 \\ \text { to } 10 \end{gathered}$ | $\begin{gathered} \text { Year } 1 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 2 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|l} \text { Year } 3 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 4 \\ & \text { LDC } \end{aligned}$ | Year 5 LDC | $\begin{aligned} & \text { Year } 6 \\ & \text { LDC } \end{aligned}$ | $\begin{array}{\|l\|} \hline \text { Year } 7 \\ \text { LDC } \end{array}$ | $\begin{aligned} & \text { Year } 8 \\ & \text { LDC } \end{aligned}$ | $\begin{aligned} & \text { Year } 9 \\ & \text { LDC } \end{aligned}$ | $\begin{gathered} \text { Year } 10 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 111 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 12 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 13 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 14 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 15 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 16 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 17 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 18 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 19 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 20 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 21 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 22 \\ \text { LDC } \end{gathered}$ | $\begin{gathered} \text { Year } 23 \\ \text { LDC } \end{gathered}$ | $\begin{array}{\|c} \text { Year } 24 \\ \text { LDC } \\ \hline \end{array}$ | Year 25 LDC and subsequent years |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 96110000 | - Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96121000 | - Ribbons | 10\% | 10\% | 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\% |
| 96122000 | -- Ink-pads | 10\% | 10\% | 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\% |
| 96131000 | -- Pocket lighters, gas fuelled, nonrefillable | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96132000 | - - Pocket lighters, gas fuelled, refillable | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96138000 | $\cdots$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | $0 \%$ | 0\% | ${ }^{0 \%}$ |
| 96139000 | -- 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\% |
| 96140000 | - Smoking pipes (including pipe bowls) and cigar or cigarette holders, 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\% |
| 96151100 | --- Of hard rubber or 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\% |
| 96151900 | --- 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\% |
| 96159000 | -- 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\% |
| 96161000 | $\begin{aligned} & \begin{array}{l} - \text { Scent sprays and similar toilet } \\ \text { sprays, and mounts and heads } \\ \text { therefor } \end{array} \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96162000 | -- Powder-puffs and pads for the application of cosmetics or toilet 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\% |
| 96170000 | - Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96180000 | - Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 96190000 | - Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any 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\% |
| 97011000 | -- Paintings, drawings and pastels | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97019000 | -- 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\% |
| 97020000 | $\begin{aligned} & \text { - Original engravings, prints and } \\ & \text { lithographs. } \\ & \hline \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97030000 | $\begin{aligned} & \text { - Original sculptures and statuary, } \\ & \text { in any material. } \end{aligned}$ | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97040000 | - Postage or revenue stamps, stamp postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07. | 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\% |
| 97050000 | - Collections and collectors' pieces <br> of zoological, botanical, <br> mineralogical, anatomical, <br> historical, archaeological, <br> palaeontological, ethnographic or <br> numismatic interest. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |
| 97060000 | - Antiques of an age exceeding one hundred years. | 10\% | 10\% | 8\% | 8\% | 8\% | 8\% | 6\% | 6\% | 6\% | 4\% | 4\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% | 0\% |

